Finance and Revenue Accounts
of
the Government of India
1913-14 and 1914-15

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OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
Principal Heads of Revenue—	£		£
Land Revenue	21,391,575		
Opium	1,624,878		
Salt	3,445,305		
Stamps	5,318,293		
Excise	8,894,300		
Customs	7,558,220		
Other Heads	5,496,175		
Total Principal Heads		31	53,728,746
Interest		61	1,352,119
Post Office		71	2,410,210
Telegraph		71	1,188,309
Mint		71	339,841
Receipts by Civil Departments		87	1,408,286
Miscellaneous		105	772,579
Railways: Net Receipts		135	17,625,634
Irrigation		149	4,713,159
Other Public Works		183	298,640
Military Receipts		205	1,369,652
TOTAL REVENUE	£		85,207,175

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1914.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	9,274,597
Interest	61	1,515,653
Post Office	71	2,092,019
Telegraph	71	1,180,965
Mint	71	132,630
Salaries and Expenses of Civil Departments	87	17,934,199
Miscellaneous Civil Charges	105	5,403,804
Famine Relief and Insurance	123	1,000,000
Railways: Interest and Miscellaneous charges	135	12,836,101
Irrigation	149	3,531,867
Other Public Works	183	7,010,038
Military Services	205	21,265,765
Total Expenditure, Imperial and Provincial		83,177,638
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	253	325,692
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	253	*608,578*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE £		82,894,752
Surplus		2,312,423
TOTAL		85,207,175

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
			£
Surplus			2,312,423
Railway, Irrigation, and other Capital not charged to Revenue—			
Capital raised through Companies towards outlay on State Railways		257	34,667
Capital contributed by Native States towards outlay on State Railways		257	200,000
Raised and deposited by Railway Companies—			
On account of Subscribed Capital (Net)		257	4,717,480
Total Capital Account Receipts			4,952,147
Debt, Deposits, and Advances—			
Permanent Debt (Net incurred)		305	118,200
Unfunded Debt (Net)		305	2,201,970
Deposits and Advances (Net)		305	67,762
Loans and Advances by Imperial Government (Net Repayment)		305	213,183
Loans to Local Boards for Railway Construction		305	7,124
Secretary of State's Bills drawn		305	29,050,827 (*b*)
Total Debt, Deposits, and Advances			31,659,066
TOTAL RECEIPTS			38,923,636
	£		
Opening Balance on April 1st, 1913—India	19,293,131		
" " England	(*a*) 9,789,634	305	29,082,765
GRAND TOTAL	£		68,006,401

(*a*) Of this amount £1,005,664 represents the funds of the Gold Standard Reserve.
(*b*) In addition to £2,150,000 on account of remittance of the Gold Standard Reserve.

of the Government of India, in *India* and in *England*,
31st March 1914.

DISBURSEMENTS.	For details, *vide* page No.	AMOUNTS.
		£
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	257	10,483,200
Outlay on Irrigation Works	257	1,282,262
Initial Expenditure on New Capital at Delhi	257	447,134
Outlay of Railway Companies (Net)	257	2,002,303
Total Capital Account Disbursements		14,214,899
Debt, Deposits, and Advances—		
Loans and Advances by Provincial Governments (Net Payment)	305	797,937
Remittances (Net)	305	176,823
Secretary of State's Bills paid	305	29,050,757(*d*)
Total Debt, Deposits, and Advances		30,025,517
TOTAL DISBURSEMENTS		44,240,416
	£	
Closing Balance on March 31st, 1914—India	15,608,253	
„ „ England	(*c*) 8,157,732	305 23,765,985
GRAND TOTAL £		68,006,401

(*c*) Of this amount, £24,962 represents the funds of the Gold Standard Reserve.
(*d*) In addition to £2,150,000 on account of remittance of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Number of item.
			₹	₹	₹	₹	₹	₹	
Principal Heads of Revenue:									
Land Revenue	15A	36	21,19,835	1,87,17,229	4,63,07,377	78,86,558	2,80,28,537	1,63,99,199	1
Opium	16A	40	31,310	5,20,891	3,79,427	5,41,552	1,97,84,323	4,14,698	2
Salt	17A	41	1,19,33,135	...	22,24,656	897	1,30,41,436	1,314	3
Stamps	18	43	8,52,063	39,39,587	36,19,029	13,99,197	2,19,19,831	67,62,790	4
Excise	19	44	22,02,570	1,16,24,099	83,42,572	52,58,690	1,53,88,578	1,12,60,115	5
Provincial Rates	20	45	3,188	...	...	11,782	1,31,340	1,67,953	6
Customs	21A	46	36,885	3,00,919	1,86,42,766	...	3,48,60,241	1,14,491	7
Assessed Taxes	22	53	26,39,143	8,62,741	22,90,649	4,27,067	66,37,916	13,85,293	8
Forest	23	54	8,46,200	31,86,454	1,15,71,965	10,97,969	16,16,111	4,91,735	9
Registration	24	57	51,308	4,18,084	2,48,155	1,08,711	20,16,144	6,28,855	10
Tributes from Native States	25	58	19,61,417	2,42,687	4,53,900	50,100	67,701	85,499	11
TOTAL			2,26,77,034	3,98,12,691	9,40,80,096	1,67,82,523	14,34,83,158	3,77,11,942	12
Interest	26	62	79,22,761	1,82,442	1,42,937	24,239	16,24,689	2,22,546	13
Post Office	29	72	3,61,53,147	...	...	...	...	...	14
Telegraph	30	73	1,77,52,867	...	...	...	...	...	15
Mint	31	84	18,44,733	...	...	...	...	...	16
Receipts by Civil Departments:									
Law and Justice	33A	91	5,79,494	5,70,443	11,77,510	2,17,297	15,14,758	9,95,998	17
Police	34A	94	37,859	26,002	4,61,975	1,22,398	1,56,684	46,517	18
Ports and Pilotage	35A	96	...	...	5,18,919	...	16,76,604	...	19
Education	36A	98	74,621	2,03,667	2,89,331	1,34,639	8,10,953	2,69,993	20
Medical	38A	100	8,742	17,386	1,04,390	23,920	4,20,307	13,852	21
Scientific and other Minor Departments	40A	102	2,73,204	1,42,392	14,161	18,418	2,77,681	25,147	22
TOTAL			9,73,920	9,59,890	25,66,286	5,16,672	48,56,987	13,51,507	23
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	114	3,61,193	1,83,062	1,00,955	24,792	2,19,003	1,00,515	24
Stationery and Printing	44A	116	4,60,175	64,813	53,165	8,019	1,38,645	29,287	25
Exchange	45	120	17,96,110	...	...	...	...	...	26
Miscellaneous	46A	121	7,42,043	1,90,791	1,78,015	54,114	8,14,772	2,82,387	27
TOTAL			33,59,521	4,38,666	3,32,135	86,925	11,72,420	4,12,189	28
Railways:									
State Railways (Gross Receipts)	52	138	56,30,64,774	...	...	1,23,805	...	...	29
Deduct—Working Expenses	52	139	*29,35,01,683*	...	...	*89,499*	...	...	30
Surplus profits paid to Companies, etc.	53A	141	*66,12,854*	...	...	...	...	...	31
Net Receipts			26,29,50,237	...	...	34,306	...	...	32
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	56	146	2,44,967	...	...	...	...	...	33
TOTAL			26,31,95,204	...	...	34,306	...	...	34
Irrigation:									
Major Works:									
Direct Receipts	59	150	...	1,39,771	12,43,922	...	2,46,579	25,75,520	35
Portion of Land Revenue due to Irrigation	61	160	...	4,968	2,18,624	...	...	...	36
Minor Works and Navigation	62A	170	68,101	56,221	13,68,741	...	6,13,882	72,167	37
TOTAL			68,101	2,00,960	28,31,287	...	8,60,461	26,47,687	38
Other Public Works:									
Civil Works	65	185	2,08,930	2,79,365	3,60,959	1,52,443	6,73,698	3,78,313	39
Military Receipts:									
Army:									
Effective	67A	206	1,14,84,062	...	...	...	...	...	40
Non-Effective	67A	206	13,00,736	...	...	...	...	...	41
Marine	68A	246	13,43,125	...	...	...	...	...	42
Military Works	69A	248	11,49,059	...	...	...	...	...	43
TOTAL			1,52,76,982	...	...	...	...	...	44
Total Revenue			36,94,33,200	4,18,74,014	10,03,13,700	1,75,97,108	15,26,71,413	4,27,24,184	45

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of the

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1914.

Number of item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at ₹15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	5,90,78,394	2,69,43,631	20,83,806	5,73,08,948	5,60,00,115	32,08,73,629	21,391,575	...	21,391,575
2	6,54,431	6,51,954	45,555	3,94,925	9,53,709	2,43,73,178	1,624,878	...	1,624,878
3	...	...	...	1,11,65,670	1,33,12,469	5,16,79,577	3,445,305	...	3,445,305
4	1,19,51,748	56,24,557	6,67,211	1,41,67,616	88,79,758	7,97,74,387	5,318,293	...	5,318,293
5	1,33,03,687	69,13,580	3,50,113	3,65,11,075	2,22,59,446	13,34,14,505	8,894,300	...	8,894,300
6	23,65,542	20,572	2,777	...	...	27,03,154	180,210	...	180,210
7	2,22,931	18,004	...	91,22,078	5,00,54,987	11,33,73,302	7,558,220	...	7,558,220
8	26,80,693	17,19,918	1,52,860	37,48,360	67,09,105	2,92,53,745	1,950,250	...	1,950,250
9	37,12,487	13,54,943	2,66,741	42,0 ,320	51,03,156	3,34,48,081	2,229,872	...	2,229,872
10	7,04,603	3,77,516	44,958	23,58,537	8,27,555	77,84,426	518,962	...	518,962
11	3,21,000	1,45,391	...	44,96,519	14,28,999	92,53,213	616,881	...	616,881
12	9,49,95,516	4,37,70,066	36,15,021	14,34,74,051	16,55,29,099	80,59,31,197	53,728,746	...	53,728,746
13	11,56,424	2,75,285	29,382	10,07,990	29,02,606	1,54,91,301	1,032,754	319,365	1,352,119
14	...	...	...	...	...	3,61,53,147	2,410,210	...	2,410,210
15	...	...	...	...	...	1,77,52,867	1,183,524	4,785	1,188,309
16	...	...	...	...	32,51,921	50,96,654	339,777	64	339,841
17	10,50,390	9,47,995	1,77,344	16,39,504	10,62,858	99,33,591	662,239	...	662,239
18	1,01,625	2,03,066	20,782	4,88,562	2,89,014	19,55,085	130,339	...	130,339
19	...	...	...	86	1,08,524	23,04,133	153,609	...	153,609
20	6,08,851	4,49,133	13,173	3,11,011	5,52,899	37,18,571	247,905	...	247,905
21	72,485	64,731	181	1,91,716	2,77,970	11,95,080	79,712	676	80,388
22	2,08,595	2,18,115	2,379	6,72,219	1,40,348	19,92,659	132,844	962	133,806
23	20,41,947	18,83,940	2,13,859	33,03,098	24,31,613	2,10,99,719	1,406,648	1,638	1,408,286
24	2,60,988	1,82,376	19,653	2,07,874	5,13,715	21,74,126	144,941	61,869	206,810
25	2,25,867	1,36,358	20,387	1,49,461	1,15,006	14,01,243	93,416	...	93,416
26	...	...	...	...	...	17,96,110	119,741	...	119,741
27	5,77,239	6,74,180	1,17,698	4,51,856	5,95,411	46,78,506	311,901	40,711	352,612
28	10,64,094	9,92,914	1,57,738	8,09,191	12,24,192	1,00,49,985	669,999	102,580	772,579
29	...	...	...	...	...	56,31,88,579	37,545,905	230	37,546,135
30	...	...	...	...	...	*29,35,91,182*	*19,572,745*	...	*19,572,745*
31	...	...	...	...	...	*66,12,854*	*440,857*	...	*440,857*
32	...	...	...	...	...	26,29,84,543	17,532,303	230	17,532,533
33	...	...	...	...	...	2,44,967	16,331	76,770	93,101
34	...	...	...	...	...	26,32,29,510	17,548,634	77,000	17,625,634
35	97,69,472	2,46,57,424	8,51,212	2,65,374	17,40,211	4,14,89,485	2,765,966	...	2,765,966
36	17,52,532	1,00,99,927	73,846	1,06,43,538	24,72,179	2,52,65,614	1,684,374	...	1,684,374
37	1,53,752	9,78,701	...	2,52,323	3,78,401	39,42,289	262,819	...	262,819
38	1,16,75,756	3,57,36,052	9,25,058	1,11,61,235	45,90,791	7,06,97,388	4,713,159	...	4,713,159
39	5,82,690	6,15,586	1,48,739	3,43,767	7,35,116	44,79,606	298,640	...	298,640
40	...	...	...	..	...	1,14,84,062	765,604	315,027	1,080,631
41	...	...	...	...	...	13,00,736	86,716	36,159	122,875
42	...	...	...	...	...	13,43,125	89,542	...	89,542
43	...	...	...	...	...	11,49,059	76,604	...	76,604
44	...	...	...	...	...	1,52,76,982	1,018,466	351,186	1,369,652
45	11,15,16,427	8,32,73,843	50,89,797	16,00,99,332	18,06,65,338	1,26,52,58,356	84,350,557	856,618	85,207,175

Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the transactions relating to Imperial Railways, the Districts of Coorg, Ajmer, etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of	Page.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Number of Item.
Direct Demands on the Revenues:			₹	₹	₹	₹	₹	₹	
Refunds and Drawbacks	13	33	65,384	84,596	6,85,729	32,572	8,03,695	1,32,543	1
Assignments and Compensations	14	34	33,91,043	25,94,313	415	47,649	1,24,375	1,47,937	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	37	7,32,799	40,18,749	70,06,631	15,26,750	55,35,858	33,87,812	3
Opium (including cost of Production)	16C	41	8,500	...	...	...	24,129	...	4
Salt (including cost of Production)	17C	42	13,21,818	...	45,639	903	3,14,935	69,954	5
Stamps	18	43	*—14,56,243*	1,29,551	1,01,592	59,383	7,23,132	2,15,483	6
Excise	19	44	1,16,432	3,46,508	12,68,898	1,14,400	6,25,743	5,50,017	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	6,44,522	...	13,78,763	16,685	9
Assessed Taxes	22	53	2,674	12,908	46,539	4,663	1,54,577	44,790	10
Forest	23	56	9,37,472	19,53,129	42,75,066	9,10,240	6,40,157	3,55,648	11
Registration	24	57	16,282	1,32,386	1,06,644	58,611	11,26,558	3,32,556	12
TOTAL			51,36,161	92,72,140	1,41,81,675	27,55,171	1,14,51,922	52,53,425	13
Interest:									
Interest on Debt			4,80,23,611	1,38,183	87,576	33,716	4,39,897	1,01,914	14
Deduct—Amounts chargeable to Railways (*a*)			*5,39,53,685*	...	...	...	...	...	15
„ Amounts chargeable to Irrigation			*1,77,92,499*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	64	*—2,37,22,573*	1,38,183	87,576	33,716	4,39,897	1,01,914	17
Interest on other Obligations	28	66	99,13,871	59,205	75,665	22,056	1,13,925	67,742	18
TOTAL			*—1,38,08,702*	1,97,388	1,63,241	55,772	5,53,822	1,69,656	19
Post Office	29	72	3,05,50,976	...	...	...	...	...	20
Telegraph	30	73	1,45,26,365	...	...	...	...	...	21
Mint	31	84	9,97,830	...	...	...	...	...	22
Salaries and Expenses of Civil Departments:									
General Administration	32	88	67,35,954	11,25,809	20,94,979	7,23,131	29,03,576	16,10,910	23
Law and Justice	33B	92	22,77,873	34,67,111	67,14,232	12,06,098	1,23,00,429	47,52,709	24
Police	34B	95	19,41,498	34,11,226	1,31,18,008	23,87,928	94,71,081	45,76,942	25
Ports and Pilotage	35B	96	...	...	13,49,137	60,902	14,28,377	957	26
Education	36B	98	11,65,211	22,02,034	29,23,909	12,15,892	81,12,515	38,34,826	27
Ecclesiastical	37	99	2,07,203	98,280	1,44,884	16,765	1,84,515	32,243	28
Medical	38B	100	17,27,375	11,66,605	20,69,540	6,55,611	28,50,459	9,14,408	29
Political	39	101	90,28,706	23,716	13,58,283	16,15,626	38,375	64,917	30
Scientific and other Minor Departments	40B	103	53,44,700	8,18,234	6,15,938	3,08,045	14,53,618	4,88,422	31
TOTAL			2,84,28,523	1,23,13,015	3,03,88,940	81,89,998	3,87,42,945	1,62,76,334	32
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	106	1,98,522	1,71,252	1,48,662	4,511	7,93,382	40,762	33
Civil Furlough and Absentee Allowances	42	113	9,278	...	...	...	16	153	34
Superannuation Allowances and Pensions	43B	115	14,06,158	8,66,965	9,27,374	2,83,152	31,38,879	9,10,613	35
Stationery and Printing	44B	116	2,89,086	4,05,981	6,94,463	1,65,810	15,55,494	3,28,743	36
Miscellaneous	46B	122	39,91,986	1,37,152	5,49,515	3,98,194	6,24,723	1,51,956	37
TOTAL			58,95,030	15,81,350	23,20,014	8,51,667	61,12,494	14,32,227	38
Famine Relief and Insurance:									
Famine Relief	47	124	3,909	14,751	...	...	...	...	39
Construction of Protective Railways	48	125	1,17,532	...	...	...	...	...	40
Construction of Protective Irrigation Works	48A	126	*—12,55,344*	19,80,776	9,909	...	7,396	4,89,682	41
Reduction or Avoidance of Debt	49	131	13,87,329	12,80,000	...	...	60,000	2,00,000	42
TOTAL			253,426	32,75,527	9,909	...	67,396	6,89,682	43
Carried over			7,19,79,009	2,66,39,420	4,70,63,779	1,18,52,608	5,69,28,579	2,38,21,324	44

(*a*) Included under the following heads:—	India.	India converted into £ at R15=£1.	England.	Total.
	₹	£	£	£
State Railways Interest on Debt	5,03,56,634	3,357,109	3,530,733	6,887,842
Interest chargeable against Companies on Advances	35,97,051	239,803	175,500	415,303
	5,39,53,685	3,596,912	3,706,233	7,303,145

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1914.

Number of item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province	Madras	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,48,378	1,82,367	23,604	6,13,604	21,69,677	50,42,129	336,142	...	336,142
2	3,30,105	1,09,366	17,736	13,07,725	1,05,46,248	1,8[illegible]16,512	1,241,101	...	1,241,101
3	88,65,404	49,09,849	6,20,763	1,46,94,474	84,71,319	5,97,70,4[illegible]8	3,984,693	1,729	3,986,422
4	1,51,12,916	...	...	...	29,895	1,51,75,440	1,011,696	744	1,012,440
5	...	...	...	14,76,117	22,39,336	54,68,702	364,580	793	365,373
6	3,16,617	1,91,685	26,391	4,4[illegible],089	2,45,299	9,[illegible]8,979	6[illegible],598	106,545	173,143
7	4,34,732	1,85,580	12,929	18,20,810	10,85,613	65,61,492	437,433	96	437,529
8	...	...	...	...	...	...	...	...	...
9	...	...	...	4,06,895	14,65,409	39,12,274	260,818	434	261,252
10	264	16,935	958	39,175	1,45,318	4,68,801	31,254	...	31,254
11	18,96,014	9,19,177	1,31,023	29,35,817	25,8[illegible],878	1,75,13,621	1,169,575	4,913	1,174,488
12	2,89,214	1,19,932	11,195	12,68,755	3,69,660	38,31,793	255,453	...	255,453
13	2,74,93,044	66,34,891	8,44,599	2,50,09,091	2,93,57,632	13,73,90,151	9,159,343	115,254	9,274,597
14	11,31,501	1,74,066	...	3,21,999	8,71,865	5,13,24,328	3,421,622	5,912,796	9,334,418
15	...	...	...	...	...	*5,39,53,685*	*3,596,912*	*3,706,233*	*7,303,145*
16	...	...	...	...	...	*1,77,92,499*	*1,186,167*	*118,679*	*1,304,846*
17	11,31,501	1,74,066	...	3,21,999	8,71,865	*—2,04,21,856*	*—1,361,457*	2,087,884	726,427
18	9,30,605	1,10,241	...	1,49,193	3,95,882	1,18,38,385	789,226	...	789,226
19	20,62,106	2,84,307	...	4,71,192	12,67,747	*—85,83,471*	*—572,231*	2,087,884	1,515,653
20	...	...	...	...	...	3,05,50,976	2,036,732	55,287	2,092,019
21	...	...	...	...	...	1,45,26,365	968,424	212,541	1,180,965
22	...	...	...	...	8,33,159	18,30,989	122,066	10,564	132,630
23	21,42,780	16,88,150	3,11,791	19,09,332	26,50,209	2,38,96,624	1,593,108	390,539	1,983,647
24	84,50,273	56,82,315	8,29,493	84,67,143	69,13,526	6,10,61,2[illegible]2	4,070,747	316	4,071,063
25	1,11,39,177	58,93,4[illegible]3	17,0[illegible],508	92,47,539	1,00,57,735	7,29,50,405	4,863,360	1,630	4,864,990
26	...	...	...	45,677	1.81,310	30,66,390	204,426	200	204,626
27	78,58,337	44,69,352	4,87,[illegible]39	79,51,125	72,75,618	4,74,96,388	3,166,[illegible]26	10,383	3,176,809
28	2,71,749	2,44,884	43,012	3,27,854	3,42,065	19,13,457	127,564	148	127,712
29	37,54,222	13,72,398	2,26,251	24,86,398	27,20,970	1,99,44,237	1,329,616	8,319	1,337,935
30	1,06,746	6,92,886	31,59,306	1,92,119	8,79,986	1,71,60,666	1,144,044	15,146	1,159,190
31	13,02,774	11,02,023	1,14,983	17,97,911	12,54,959	1,46,01,607	973,441	34,786	1,008,227
32	3,50,26,358	2,11,45,471	68,77,886	3,24,25,093	3,22,76,408	26,20,90,976	17,472,732	461,467	17,934,199
33	7,52,347	81,638	66,975	3,53,700	5,31,218	31,42,969	209,531	11,189	220,720
34	...	...	...	6,9[illegible]3	2,768	19,208	1,280	450,326	451,606
35	31,85,672	21,77,192	1,70,624	31,53,985	36,51,980	2,01,72,594	1,344,840	2,054,647	3,399,487
36	9,18,067	6,94,472	1,09,250	20,07,609	21,97,73[illegible]	93,66,714	624,[illegible]48	105,[illegible]08	729,756
37	5,34,[illegible]54	4,55,741	37,210	5,58,526	8,99,073	83,38,1[illegible]0	555,875	46,360	602,235
38	56,90,140	34,09,043	3,84,059	60,80,813	72,82,778	4,10,39,615	2,735,974	2,667,830	5,403,804
39	18,83,002	1,61,521	...	...	2,99,488	23,62,671	157,511	...	157,511
40	...	...	...	...	...	1,17,532	7,835	741	8,576
41	14,69,780	...	...	3,50,032	40,76,766	71,28,997	475,267	16,157	491,424
42	4,50,000	1,40,000	...	2,50,000	13,70,000	51,37,329	342,489	...	342,489
43	38,02,782	3,01,521	...	6,00,032	57,4[illegible],254	1,17,[illegible]0,529	983,102	16,[illegible]98	1,000,000
44	7,40,74,[illegible]30	3,17,75,233	81,06,544	6,45,8[illegible],226	7,67,63,978	49,[illegible]5,02,130	32,906,142	5,627,725	38,533,867

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEDAS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Number of item.
			₹	₹	₹	₹	₹	₹	
Brought forward from page 8.			7,19,79,609	2,66,39,420	4,70,63,779	1,18,52,608	5,69,28,579	2,38,21,324	1
Railways:									
State Railways:									
Interest on Debt	27	65	5,03,56,634	...	...	...	...	...	2
Annuities in purchase of Railways	53A	140	...	...	...	...	...	...	3
Sinking Funds	53A	140	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	144	35,97,051	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	145	34,47,590	...	...	...	..	...	6
Subsidized Companies: Land, etc.	57	146	7,88,791	...	...	5,112	579	...	7
Miscellaneous Railway Expenditure	58	147	*—6,87,945*	...	...	*—465*	...	...	8
TOTAL			5,75,02,121	...	...	4,647	579	...	9
Irrigation:									
Major Works:									
Working Expenses	60	153	...	75,429	4,45,896	...	2,97,789	13,01,899	10
Interest on Debt	27	65	*—17,80,183*	4,75,910	7,60,163	...	3,67,921	20,20,165	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	60B	158	12,55,344	...	...	...	...	...	...
Minor Works and Navigation.	63	171	3,85,085	5,73,720	10,95,549	1,15,211	19,26,421	4,89,670	12
TOTAL			*—1,39,754*	11,25,059	23,01,608	1,15,211	25,92,131	38,11,734	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	184	...	...	...	21,213	...	...	14
Civil Works	66	188	43,52,951	80,49,646	1,04,75,658	66,59,504	1,18,80,081	85,31,486	15
TOTAL			43,52,951	80,49,646	1,04,75,658	66,80,717	1,18,80,081	85,31,486	16
Military Services:									
Army:									
Effective	7B	208	20,85,59,916	...	...	...	...	...	17
Non-Effective	67B	208	1,09,57,429	...	...	...	...	...	18
Marine	68B	246	38,35,541	...	...	...	...	...	19
Military Works	69B	249	1,35,84,108	...	...	...	...	...	20
Special Defences (1902)	70	252	1,07,225	...	...	...	...	...	21
TOTAL			23,70,44,219	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			37,07,39,146	3,58,14,125	5,98,41,045	1,86,53,183	7,14,01,370	3,61,64,544	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	72	255	...	18,81,245	9,14,026	...	4,80,842	...	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	255	...	...	...	*22,17,691*	...	*9,20,062*	
Total Expenditure Charged against Revenue.			37,07,39,146	3,76,95,370	6,07,55,071	1,64,35,492	7,18,82,212	3,52,44,482	25
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	73	258	11,22,69,200	...	...	...	...	...	26
Irrigation Works	73	258	...	22,07,348	18,86,658	...	...	—15,000	27
Initial Expenditure on New Capital at Delhi.	80	299	61,60,836	...	...	...	...	...	28
TOTAL			11,84,30,036	22,07,348	18,86,658	...	...	—15,000	29

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1914—*contd.*

Number of item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at ₹15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	7,40,74,830	3,17,75,233	81,06,544	6,45,86,226	7,67,63,978	49,35,92,130	32,906,142	5,627,725	38,533,867
2	...	...	...	...	...	5,03,56,634	3,357,109	3,530,733	6,887,842
3	...	...	...	...	...	...	...	3,379,581	(a)3,379,581
4	...	...	...	...	...	...	...	191,707	191,707
5	...	...	...	...	...	35,97,051	239,803	175,500	415,303
6	...	...	...	...	...	34,47,590	229,839	1,722,577	1,952,416
7	32,175	530	...	...	...	8,27,187	55,146	...	55,146
8	...	...	...	...	...	*—6,88,410*	*—45,894*	...	*—45,894*
9	32,175	530	...	...	...	5,75,40,052	3,836,003	9,000,098	12,836,101
10	34,24,222	83,21,486	3,03,887	23,77,656	16,68,166	1,82,16,430	1,214,429	14	1,214,443
11	37,19,558	65,57,733	6,51,425	28,71,133	21,48,674	1,77,92,499	1,186,167	118,679	1,304,846
...	...	...	...	...	...	12,55,344	83,689	...	83,689
12	5,00,633	12,22,490	52,654	40,26,798	35,27,767	1,39,15,998	927,733	1,156	928,889
13	76,44,413	1,61,01,709	10,07,966	92,75,587	73,44,607	5,11,80,271	3,412,018	119,849	3,531,867
14	...	...	...	...	...	21,213	1,414	...	1,414
15	1,01,47,139	1,03,42,461	34,62,786	1,69,55,600	1,27,54,278	10,36,11,590	6,907,440	101,184	7,008,624
16	1,01,47,139	1,03,42,461	34,62,786	1,69,55,600	1,27,54,278	10,36,32,803	6,908,854	101,184	7,010,038
17	...	...	...	...	...	20,85,59,916	13,903,995	2,638,876	16,542,871
18	...	...	...	...	...	1,09,57,429	730,495	2,515,873	3,246,368
19	...	...	...	...	...	38,35,541	255,703	257,142	512,845
20	...	...	...	...	...	1,35,84,108	905,607	41,690	947,297
21	...	...	...	...	...	1,07,225	7,148	9,236	16,384
22	...	...	...	...	...	23,70,44,219	15,802,948	5,462,817	21,265,765
23	9,18,98,557	5,82,19,933	1,25,77,296	9,08,17,413	9,68,62,863	94,29,89,475	62,865,965	20,311,673	83,177,638
24	50,704	...	...	...	15,58,566	48,35,383	325,692	...	325,692
	...	*6,92,512*	...	*52,98,411*	...	*91,28,676*	*608,578*	...	*608,578*
25	9,19,49,261	5,75,27,421	1,25,77,296	8,55,19,002	9,84,21,429	93,87,46,182	62,583,079	20,311,673	82,894,752
26	...	...	...	...	...	11,22,69,200	7,484,613	2,998,587	10,483,200
27	12,15,016	92,64,292	34,07,598	3,60,533	25,557	1,83,52,002	1,223,467	58,795	1,282,262
28	...	...	...	...	...	61,60,836	410,723	36,411	447,134
29	12,15,016	92,64,292	34,07,598	3,60,533	25,557	13,67,82,038	9,118,803	3,093,793	12,212,596

(a) According to actuarial calculation, the amounts, of Capital redeemed in the year 1913-14 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 274:—

	£
East Indian Railway Annuity	207,795
Eastern Bengal Railway Annuity	21,344
Scinde Punjab and Delhi Railway Annuity	65,615
Great Indian Peninsula Railway Annuity	466,083
Madras Railway Annuity	108,328
	869,165

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	830	899	1,729
Opium	329	415	744
Salt	793	...	793
Stamps	106,545	...	106,545
Excise	96	...	96
Customs	433	1	434
Forest	796	4,117	4,913
TOTAL	109,822	5,432	115,254
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,087,884	2,087,884
Post Office	692	54,595	55,287
Telegraph	142,378	70,163	212,541
Mint	10,401	163	10,564
Salaries and Expenses of Civil Departments:			
General Administration	121,307	269,232	390,539
Law and Justice	157	159	316
Police	...	1,630	1,630
Ports and Pilotage	...	200	200
Education	...	10,383	10,383
Ecclesiastical	...	148	148
Medical	...	8,319	8,319
Political	6,972	8,174	15,146
Scientific and other Minor Departments	20,143	14,643	34,786
TOTAL	148,579	312,888	461,467
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	11,189	11,189
Civil Furlough and Absentee Allowances	...	450,326	450,326
Superannuation Allowances and Pensions	...	2,054,647	2,054,647
Stationery and Printing	99,812	5,496	105,508
Miscellaneous	...	46,360	46,360
TOTAL	99,812	25,68,018	2,667,830
Famine Relief and Insurance:			
Construction of Protective Railways	741	...	741
Construction of Protective Irrigation Works	16,157	...	16,157
TOTAL	16,898	...	16,898
Carried over	528,582	5,099,143	5,627,725

in ENGLAND for the Year ended 31st March 1914.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	528,582	5,099,143	5,627,725
Railways:			
State Railways:			
Interest on Debt	...	3,530,733	3,530,733
Annuities in purchase of Railways	...	3,379,581	3,379,581
Sinking Funds	...	191,707	191,707
Interest Chargeable against Companies on Advances	...	175,500	175,500
Interest on Capital deposited by Companies	...	1,722,577	1,722,577
TOTAL	...	9,000,098	9,000,098
Irrigation:			
Major Works:			
Working Expenses	14	...	14
Interest on Debt	...	118,679	118,679
Minor Works and Navigation	1,156	...	1,156
TOTAL	1,170	118,679	119,849
Other Public Works:			
Civil Works	22,866	78,318	101,184
Military Services:			
Army:			
Effective	782,188	1,856,688	2,638,876
Non-Effective	...	2,515,873	2,515,873
Marine:			
Effective	117,656	111,783	229,439
Non-Effective	...	27,703	27,703
Military Works	41,690	...	41,690
Special Defences (1902)	9,236	...	9,236
TOTAL	950,770	4,512,047	5,462,817
Total Expenditure charged against Revenue:	1,503,388	18,808,285	20,311,673
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	2,974,364	24,223	2,998,587
Irrigation Works	54,452	4,343	58,795
Initial Expenditure on New Capital at Delhi	23,910	12,501	36,411
TOTAL £	3,052,726	41,067	3,093,793

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue	7,848,214	13,543,361	21,391,575
Opium	1,624,878	...	1,624,878
Salt	3,445,305	...	3,445,305
Stamps	2,709,789	2,608,504	5,318,293
Excise	2,493,883	6,395,417	8,894,300
Provincial Rates	398	179,812	180,210
Customs	7,558,220	...	7,558,220
Assessed Taxes	1,068,870	881,380	1,950,250
Forest	74,196	2,155,676	2,229,872
Registration	6,418	512,544	518,962
Tributes from Native States	616,881	...	616,881
TOTAL	27,452,052	26,276,694	53,728,746
Interest	748,151	284,603	1,032,754
Post Office	2,410,210	...	2,410,210
Telegraph	1,183,524	...	1,183,524
Mint	339,777	...	339,777
Receipts by Civil Departments:			
Law and Justice	50,456	611,783	662,239
Police	3,909	126,430	130,339
Ports and Pilotage	...	153,609	153,609
Education	5,853	242,052	247,905
Medical	595	79,117	79,712
Scientific and other Minor Departments	18,372	114,472	132,844
TOTAL	79,185	1,327,463	1,406,648
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	89,099	55,842	144,941
Stationery and Printing	41,556	51,860	93,416
Exchange	119,741	...	119,741
Miscellaneous	113,793	198,108	311,901
TOTAL	364,189	305,810	669,999
Carried over	32,577,088	28,194,570	60,771,658

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1914.

at R 15 = £1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	32,577,088	28,194,570	60,771,658
Railways:			
State Railways (Gross Receipts)	37,537,651	8,254	37,545,905
Deduct—Working Expenses	*19,566,778*	*5,967*	*19,572,745*
„ Surplus Profits paid to Companies, etc. . . .	*440,857*	...	*440,857*
Net Receipts	17,530,016	2,287	17,532,303
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	16,331	...	16,331
TOTAL .	17,546,347	2,287	17,548,634
Irrigation:			
Major Works:			
Direct Receipts	1,161,457	1,604,509	2,765,966
Portion of Land Revenue due to Irrigation	910,519	773,855	1,684,374
Minor Works and Navigation	101,642	161,177	262,819
TOTAL .	2,173,618	2,539,541	4,713,159
Other Public Works:			
Civil Works	45,920	252,720	298,640
Military Receipts:			
Army:			
Effective	765,604	...	765,604
Non-Effective	86,716	...	86,716
Marine	89,542	...	89,542
Military Works	76,604	...	76,604
TOTAL .	1,018,466	...	1,018,466
GRAND TOTAL REVENUE £	53,361,439	30,989,118	84,350,557

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £ a

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	226,418	109,724	336,142
Assignments and Compensations	548,566	692,535	1,241,101
Charges in respect of collection, *viz.*—			
Land Revenue	292,188	3,692,505	3,984,693
Opium (including cost of Production)	1,011,696	...	1,011,696
Salt (including cost of Production)	364,580	...	364,580
Stamps	*—14,363*	80,961	66,598
Excise	139,986	297,447	437,433
Provincial Rates	...	...	...
Customs	260,818	...	260,818
Assessed Taxes	15,748	15,506	31,254
Forest	71,233	1,098,342	1,169,575
Registration	1,832	253,621	255,453
TOTAL	2,918,702	6,240,641	9,159,343
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,581,127*	219,670	*—1,361,457*
Interest on other Obligations	789,226	...	789,226
TOTAL	*—791,901*	219,670	*—572,231*
Post Office	2,036,732	...	2,036,732
Telegraph	968,424	...	968,424
Mint	122,066	...	122,066
Salaries and Expenses of Civil Departments:			
General Administration	718,245	874,863	1,593,108
Law and Justice	207,158	3,863,589	4,070,747
Police	243,134	4,620,226	4,863,360
Ports and Pilotage	...	204,426	204,426
Education	110,183	3,056,243	3,166,426
Ecclesiastical	127,564	...	127,564
Medical	130,242	1,199,374	1,329,616
Political	902,496	241,548	1,144,044
Scientific and other Minor Departments	388,742	584,699	973,441
TOTAL	2,827,764	14,644,968	17,472,732
Miscellaneous Civil Charges:			
Territorial and Political Pensions	209,531	...	209,531
Civil Furlough and Absentee Allowances	1,280	...	1,280
Superannuation Allowances and Pensions	112,371	1,232,469	1,344,840
Stationery and Printing	108,809	515,639	624,448
Miscellaneous	209,974	255,901	555,875
TOTAL	731,965	2,004,009	2,735,974
Carried over	8,813,752	23,109,288	31,923,040

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1914.
Rs. 15 = £1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£.	£	£
Brought forward	8,813,752	23,109,288	31,923,040
Famine Relief and Insurance:			
Famine Relief	157,511	...	157,511
Construction of Protective Railways	7,835	...	7,835
Construction of Protective Irrigation Works	475,267	...	475,267
Reduction or Avoidance of Debt	92,489	250,000	342,489
TOTAL	733,102	250,000	983,102
Railways:			
State Railways:			
Interest on Debt	3,357,109	...	3,357,109
Interest Chargeable against Companies on Advances	239,803	...	239,803
Interest on Capital deposited by Companies	229,839	...	229,839
Subsidized Companies: Land, etc.	52,587	2,559	55,146
Miscellaneous Railway Expenditure	*—45,863*	*—31*	*—45,894*
TOTAL	3,833,475	2,528	3,836,003
Irrigation:			
Major Works:			
Working Expenses	551,525	662,904	1,214,429
Interest on Debt	523,911	662,256	1,186,167
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	83,689	...	83,689
Minor Works and Navigation	293,943	633,790	927,733
TOTAL	1,453,068	1,958,950	3,412,018
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	1,414	1,414
Civil Works	957,616	5,949,824	6,907,440
TOTAL	957,616	5,951,238	6,908,854
Military Services:			
Army:			
Effective	13,903,995	...	13,903,995
Non-Effective	730,495	...	730,495
Marine	255,703	...	255,703
Military Works	905,607	...	905,607
Special Defences (1902)	7,148	...	7,148
TOTAL	15,802,948	...	15,802,948
TOTAL	31,593,961	31,272,004	62,865,965
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	325,692	325,692
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*608,578*	*608,578*
GRAND TOTAL EXPENDITURE £	31,593,961	30,989,118	62,583,079

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1914.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue	21,19,835	45,72,866	1,36,74,687	—*45,503*	65,76,629	31,37,310	2,91,26,390	1,05,61,411	20,83,806	2,57,31,131	2,01,84,651	11,77,23,213	7,848,214
Opium	31,310	5,20,891	3,79,027	5,41,552	1,97,84,323	4,14,698	6,54,431	6,51,954	46,555	3,94,928	9,53,509	2,43,73,178	1,624,878
Salt	1,19,33,135	...	22,24,656	897	1,30,41,436	1,314	...	...	...	1,11,65,670	1,33,12,469	5,16,79,577	3,445,305
Stamps	8,52,063	19,69,794	18,09,515	6,99,598	1,09,55,415	33,81 395	59,75,874	28,12,278	6,67,211	70,83,808	44,39,879	4,06,46,830	2,709,789
Excise	22,02,550	29,06,025	41,71,286	...	...	28,15,029	33,25,922	34,56,790	3,50,113	1,82,55,538	...	3,74,83,253	2,498,883
Provincial Rates	3,188	...	...	...	...	...	...	...	2,777	...	...	5,965	398
Customs	36,885	3,00,919	1,86,42,766	...	3,48,60,241	1,14,491	2,22,931	18,004	...	91,22,078	5,00,54,987	11,33,73,302	7,558,220
Assessed Taxes	26,39,143	4,31,370	11,45,325	2,13,533	33,18,958	6,92,646	13,41,124	8,59,959	1,52,860	18,74,630	33,63,503	1,60,33,051	1,068,870
Forest	8,46,200	...	...	...	...	...	...	...	2,66,741	...	...	11,12,941	74,196
Registration	51,308	...	...	...	...	...	...	...	44,958	...	...	96,266	6,418
Tributes from Native States	19,61,417	2,42,687	4,53,900	50,100	67,701	85,499	3,21,000	1,45,391	...	44,96,519	14,28,999	92,53,213	616,881
TOTAL	2,26,77,034	1,09,44,552	4,25,01,162	14,60,177	8,86,04,703	1,06,42,382	4,09,67,672	1,85,05,787	36,15,021	7,81,24,302	9,37,37,997	41,17,80,789	27,452,052
Interest	79,22,761	...	...	...	11,94,690	417	...	41,325	29,382	5,52,673	14,81,015	1,12,22,263	748,151
Post Office	3,61,53,147	...	...	...	...	...	...	...	...	...	...	3,61,53,147	2,410,210
Telegraph	1,77,52,867	...	...	...	...	...	...	...	...	...	...	1,77,52,867	1,183,524
Mint	18,44,733	...	...	...	...	...	...	...	...	...	32,51,921	50,96,654	339,777
Receipts by Civil Departments.													
Law and Justice	5,79,494	...	...	...	...	...	...	...	1,77,344	...	...	7,56,838	50,456
Police	37,859	...	...	...	...	...	...	...	20,782	...	...	58,641	3,909
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	74,621	...	...	...	...	...	...	...	13,173	...	...	87,794	5,853
Medical	8,742	...	...	...	...	...	...	...	181	...	...	8,923	595
Scientific and other Minor Departments	2,73,204	...	...	...	...	...	...	...	2,379	...	...	2,75,583	18,372
TOTAL	9,73,920	...	...	...	...	...	...	...	2,13,859	...	...	11,87,779	79,185

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,61,193	58,778	84,507	20,401	1,80,117	76,244	1,89,996	1,06,775	19,653	1,13,363	1,25,460	13,36,487	89,099
Stationery and Printing	4,60,175	...	740	386	783	177	58,215	64,150	20,387	16,306	2,027	6,23,346	41,556
Exchange	17,96,110	...	...	...	...	...	...	...	...	...	...	17,96,110	119,741
Miscellaneous	7,42,043	4,360	1,04,178	7,455	46,012	17,621	31,892	38,489	1,17,698	84,369	5,12,774	17,06,891	113,793
TOTAL	33,59,521	63,138	1,89,425	28,242	2,26,912	94,042	2,80,103	2,09,414	1,57,738	2,14,038	6,40,261	54,62,834	364,189
Railways:													
State Railways (Gross Receipts)	56,30,64,774	...	...	...	...	...	...	...	...	...	...	56,30,64,774	37,537,651
Deduct—Working Expenses	*29,35,01,683*	...	...	...	...	...	...	...	...	...	...	*29,35,01,683*	*19,566,778*
Surplus Profits paid to Companies, etc.	*66,12,854*	...	...	...	...	...	...	...	...	...	...	*66,12,854*	*440,857*
Net Receipts	26,29 50,237	...	...	...	...	...	...	...	...	...	...	26,29,50,237	17,530,016
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	2,44,967	...	...	...	...	...	...	...	...	...	...	2,44,967	16,331
TOTAL	26,31,95,204	...	...	...	...	...	...	...	...	...	...	26,31,95,204	17,546,347
Irrigation:													
Major Works:													
Direct Receipts	...	1,39,771	12,43,922	...	1,23,289	12,87,760	4,44,386	1,23,28,712	8,51,212	1,32,687	8,70,105	1,74,21,844	1,161,457
Portion of Land Revenue due to Irrigation	...	4,968	2,18,624	...	...	...	17,52,532	50,49,964	73,846	53,21,769	12,36,089	1,36,57,792	910,519
Minor Works and Navigation	68,101	...	...	...	3,06,941	36,084	21,643	9,02,661	...	...	1,89,200	15,24,630	101,642
TOTAL	68,101	1,44,739	14,62,546	...	4,30,230	13,23,844	22,18,561	1,82,81,337	9,25,058	54,54,456	22,95,394	3,26,04,266	2,173,618
Other Public Works:													
Civil Works	2,08,930	37,835	15,344	1,740	73,406	24,186	44,095	93,640	1,48,739	11,349	29,539	6,88,803	45,920
Military Receipts:													
Army:													
Effective	1,14,84,062	...	...	...	...	...	...	...	...	...	...	1,14,84,062	765,604
Non-Effective	13,00,736	...	...	...	...	...	...	...	...	...	...	13,00,736	86,716
Marine	13,43,125	...	...	...	...	...	...	...	...	...	...	13,43,125	89,542
Military Works	11,49,059	...	...	...	...	...	...	...	...	...	...	11,49,059	76,604
TOTAL	1,52,76,982	...	...	...	...	...	...	...	...	...	...	1,52,76,982	1,018,466
TOTAL IMPERIAL REVENUE	36,94,33,200	1,11,90,264	4,41,68,477	14,90,159	9,05,29,941	1,20,84,871	4,35,10,431	3,71,31,503	50,89,797	8,43,56,818	10,14,36,127	80,04,21,588	53,361,439

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1914.

HEADS OF EXPENDITURE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs	R.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	65,384	38,346	5,42,010	12,376	6,68,039	58,865	1,06,567	87,376	23,604	3,68,808	14,24,899	33,96,274	226,418
Assignments and Compensations	33,91,043	25,45,441	156	31,330	97,216	74,189	2,09,360	67,775	17,736	9,97,319	7,96,917	82,28,482	548,565
Charges in respect of Collection, *viz.*—													
Land Revenue	7,32,799	...	...	...	20,95,083	9,34,183	...	...	6,20,763	...	...	43,82,828	292,188
Opium (including cost of Production)	8,500	...	...	...	24,129	...	1,51,12,916	...	...	...	29,895	1,51,75,440	1,011,696
Salt (including cost of Production)	13,21,818	...	45,639	903	3,14,935	69,954	...	...	...	14,76,117	22,39,336	54,68,702	364,580
Stamps	*—14,56,243*	64,776	50,796	20,691	3,61,566	1,07,741	1,58,308	95,842	26,391	2,23,044	1,22,650	*—2,15,438*	*—14,363*
Excise	1,16,432	83,627	6,34,449	...	...	1,37,504	1,08,038	92,790	12,929	9,10,420	...	20,99,784	139,986
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	6,44,522	...	13,78,763	16,685	...	...	...	4,06,895	14,65,409	39,12,274	260,818
Assessed Taxes	2,674	6,454	23,270	2,331	77,289	22,395	132	8,467	958	19,587	72,659	2,36,216	15,748
Forest	9,37,472	..	..	...	...	...	...	...	1,31,023	..	...	10,68,495	71,233
Registration	16,282	...	...	...	...	...	...	...	11,195	...	...	27,477	1,832
TOTAL	51,36,161	27,41,644	19,40,842	76,631	50,17,020	14,21,516	1,56,95,916	3,52,250	8,44,599	44,02,190	61,51,765	4,37,80,534	2,918,702
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,37,22,573*	...	...	...	...	...	5,668	...	...	...	...	*—2,37,16,905*	*—1,581,127*
Interest on other Obligations	99,13,871	59,205	75,665	22,056	1,13,925	67,742	9,30,605	1,10,241	...	1,49,193	3,95,882	1,18,38,385	789,226
TOTAL	*—1,38,08,702*	59,205	75,665	22,056	1,13,925	67,742	9,36,273	1,10,241	...	1,49,193	3,95,882	*—1,18,78,520*	*—791,901*
Post Office	3,05,50,976	...	...	...	...	...	...	...	...	...	...	3,05,50,976	2,036,732
Telegraph	1,45,26,365	...	...	...	...	...	...	...	...	...	...	1,45,26,365	968,424
Mint	9,97,830	...	...	...	...	...	...	...	...	...	8,33,159	18,30,989	122,066
Salaries and Expenses of Civil Departments:													
General Administration	67,35,954	1,95,379	5,78,777	1,39,534	4,73,817	2,63,622	4,11,727	4,67,576	3,11,794	4,82,493	7,13,013	1,07,73,686	718,245
Law and Justice	22,77,873	...	...	...	...	...	...	...	8,29,493	...	...	31,07,366	207,158
Police	19,41,498	...	...	...	...	...	...	...	17,05,508	...	...	36,47,006	243,134
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	11,65,211	...	...	...	...	...	...	...	4,87,539	...	...	16,52,750	110,183
Ecclesiastical	2,07,206	98,280	1,44,884	16,765	1,84,515	32,243	2,71,749	2,44,884	43,012	3,27,854	3,42,065	19,13,457	127,564
Medical	17,27,375	...	...	...	...	...	...	...	2,26,251	...	...	19,53,626	130,242
Political	90,28,705	...	...	...	5,400	...	1,03,949	6,92,886	31,59,306	1,03,285	4,43,907	1,35,37,439	902,496
Scientific and other Minor Departments	53,44,700	20,882	77,343	10,283	27,819	11,178	15,993	1,36,335	1,14,983	20,213	51,407	58,31,136	388,742
TOTAL	2,84,28,523	3,14,541	8,01,004	1,66,582	6,91,551	3,07,043	8,03,418	15,41,681	68,77,886	9,33,845	15,50,392	4,24,16,466	2,827,764

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,98,522	1,71,252	1,48,662	4,511	7,93,382	40,762	7,52,347	81,638	66,975	3,53,700	5,31,218	31,42,969	209,531
Civil Furlough and Absentee Allowances	9,278	...	...	...	16	153	...	...	...	6,993	2,768	19,208	1,280
Superannuation Allowances and Pensions	14,06,158	...	346	...	38,591	2,979	24,735	4,299	1,70,624	29,887	7,945	16,85,564	112,371
Stationery and Printing	2,89,086	904	2,951	614	70,088	12,458	...	26,821	1,09,250	4,19,755	7,00,196	16,32,123	108,809
Miscellaneous	39,91,986	11,347	60,355	16,071	37,305	16,627	92,910	79,546	37,210	36,229	1,20,033	44,99,619	299,974
TOTAL	58,95,030	1,83,503	2,12,314	21,196	9,39,382	72,979	8,69,992	1,92,304	3,84,059	8,46,564	13,62,160	1,09,79,483	731,965
Famine Relief and Insurance:													
Famine Relief	3,909	14,751	...	...	...	...	18,83,002	1,61,521	...	...	2,99,488	23,62,671	157,511
Construction of Protective Railways	1,17,532	...	...	...	...	...	...	...	...	...	...	1,17,532	7,835
Construction of Protective Irrigation Works	*—12,55,344*	19,80,776	9,909	...	7,396	4,89,682	14,69,780	...	...	3,50,032	40,76,766	71,28,997	475,267
Reduction or Avoidance of Debt	13,87,329	...	...	...	...	...	...	...	...	...	...	13,87,329	92,489
TOTAL	2,53,426	19,95,527	9,909	...	7,396	4,89,682	33,52,782	1,61,521	...	3,50,032	43,76,254	1,09,96,529	733,102
Railways:													
State Railways:													
Interest on Debt	5,03,56,634	...	...	...	...	...	...	...	...	...	...	5,03,56,634	3,357,109
Interest chargeable against Companies on Advances	35,97,051	...	...	...	...	...	...	..	...	...	...	35,97,051	239,803
Interest on Capital deposited by Companies	34,47,590	...	...	...	...	...	...	...	...	...	...	34,47,590	229,839
Subsidized Companies: Land, &c.	7,88,791	...	...	...	...	...	...	...	...	...	...	7,88,791	52,587
Miscellaneous Railway Expenditure	*—6,87,945*	...	...	...	...	...	...	...	...	..	...	*—6,87,945*	*45,863*
TOTAL	5,75,02,121	...	...	...	...	...	...	...	...	...	..	5,75,02,121	3,833,475
Irrigation:													
Major Works:													
Working Expenses	...	75,429	4,45,896	...	1,48,894	6,50,950	4,64,160	41,60,743	3,03,887	11,88,828	8,34,083	82,72,870	551,525
Interest on Debt	*—17,80,183*	4,75,910	7,60,163	...	1,97,928	11,42,696	6,21,948	32,78,867	6,51,425	14,35,567	10,74,337	78,58,058	523,911
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	12,55,344	...	...	...	...	...	...	...	...	...	...	12,55,344	83,689
Minor Works and Navigation	3,85,085	...	...	...	9,63,211	2,44,835	55,563	9,39,520	52,654	4,399	17,63,583	44,09,150	293,943
TOTAL	*—1,39,754*	5,51,339	12,06,059	...	13,10,033	20,38,481	11,41,671	83,79,130	10,07,966	26,28,794	36,72,303	2,17,96,022	1,453,068
Other Public Works:													
Civil Works	43,52,951	11,65,861	3,64,055	42,078	16,61,433	2,07,726	11,43,213	6,47,954	34,62,786	4,65,870	8,50,303	1,43,64,230	957,616
Military Services:													
Army:													
Effective	20,85,59,916	...	...	...	...	...	...	...	...	...	...	20,85,59,916	13,903,995
Non-Effective	1,09,57,429	...	...	...	...	...	...	...	...	...	...	1,09,57,429	730,495
Marine	38,35,541	...	...	...	...	...	...	...	...	...	...	38,35,541	255,703
Military Works	1,35,84,108	...	...	...	...	...	...	...	...	...	...	1,35,84,108	905,607
Special Defences (1902)	1,07,225	...	...	...	...	...	...	...	...	...	...	1,07,225	7,148
TOTAL	23,70,44,219	...	...	...	...	...	...	...	...	...	...	23,70,41,219	15,802,948
TOTAL IMPERIAL EXPENDITURE	37,07,39,146	70,11,620	46,09,848	3,28,543	97,40,740	46,05,169	2,39,43,265	1,13,85,081	1,25,77,296	97,76,488	1,91,92,218	47,39,09,414	31,593,961

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India* showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1914.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue	...	1,41,44,363	3,26,32,690	79,32,961	2,14,51,908	1,32,61,889	2,99,52,004	1,63,82,220	...	3,15,77,817	3,58,15,464	20,31,50,416	13,543,361
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	19,69,793	18,09,514	6,99,599	1,09,55,416	33,81,395	59,75,874	28,12,279	...	70,83,808	44,39,879	3,91,27,557	2,608,504
Excise	...	87,18,074	41,71,286	52,58,690	1,53,88,578	84,45,086	99,77,765	34,56,790	...	1,82,55,537	2,22,59,446	9,59,31,252	6,395,417
Provincial Rates	...	...	...	11,782	1,31,340	1,67,953	23,65,542	20,572	...	...	...	26,97,189	179,812
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	4,31,371	11,45,324	2,13,534	33,18,958	6,92,647	13,39,569	8,59,959	...	18,73,730	33,45,602	1,32,20,694	881,380
Forest	...	31,86,454	1,15,71,965	10,97,969	16,16,111	4,91,735	37,12,487	13,54,943	...	42,00,320	51,03,156	3,23,35,140	2,155,676
Registration	...	4,18,084	2,48,155	1,08,711	20,16,144	6,28,855	7,04,603	3,77,516	...	23,58,537	8,27,555	76,88,160	512,544
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,88,68,139	5,15,78,934	1,53,22,346	5,48,78,455	2,70,69,560	5,40,27,844	2,52,64,279	...	6,53,49,749	7,17,91,102	39,41,50,408	26,276,694
Interest	...	1,82,442	1,42,937	24,239	4,29,999	2,22,129	11,56,424	2,33,960	...	4,55,317	14,21,591	42,69,038	284,603
Post Office	...	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	5,70,443	11,77,510	2,17,297	15,14,758	9,95,998	10,50,390	9,47,995	...	16,39,504	10,62,858	91,76,753	611,783
Police	...	26,002	4,61,975	1,22,398	1,56,684	46,517	1,01,626	2,03,666	...	4,88,562	2,89,014	18,96,444	126,430
Ports and Pilotage	...	...	5,18,919	...	16,76,604	...	...	...	...	86	1,08,524	23,04,133	153,609
Education	...	2,03,667	2,89,331	1,34,639	8,10,953	2,69,993	6,08,851	4,49,433	...	3,11,011	5,52,899	36,30,777	242,052
Medical	...	17,386	1,04,390	23,920	4,20,307	13,852	72,485	64,731	...	1,91,716	2,77,970	11,86,757	79,117
Scientific and other Minor Departments.	...	1,42,392	14,161	18,418	2,77,681	25,147	2,08,595	2,18,115	...	6,72,219	1,40,348	17,17,076	1,14,472
TOTAL	...	9,59,890	25,66,286	5,16,672	48,56,987	13,51,507	20,41,947	18,83,940	...	33,03,098	24,31,613	1,99,11,940	1,327,463

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	1,24,284	16,448	4,391	38,886	24,271	70,992	75,601	...	94,511	3,88,255	8,37,639	55,842
Stationery and Printing	...	64,813	52,425	7,633	1,37,862	29,110	1,67,652	72,208	...	1,33,155	1,13,039	7,77,897	51,860
Miscellaneous	...	1,86,431	73,837	46,659	7,68,760	2,64,766	5,45,347	6,35,691	...	3,67,487	82,637	29,71,615	198,108
TOTAL	...	3,75,528	1,42,710	58,683	9,45,508	3,18,147	7,83,991	7,83,500	...	5,95,153	5,83,931	45,87,151	305,810
Railways:													
State Railways (Gross Receipts)	...	...	...	1,23,805	...	...	...	...	...	...	...	1,23,805	8,254
Deduct—Working Expenses	...	...	...	*89,499*	...	...	...	...	...	...	...	*89,499*	*5,967*
Net Receipts	...	...	...	34,306	...	...	...	...	...	...	...	34,306	2,287
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	34,306	...	...	...	...	...	...	...	34,306	2,287
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	1,23,290	12,87,760	93,25,086	1,23,28,712	...	1,32,687	8,70,106	2,40,67,641	1,604,509
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	50,49,963	...	53,21,769	12,36,090	1,16,07,822	773,855
Minor Works and Navigation	...	56,221	13,68,741	...	3,06,941	36,083	1,32,109	76,040	...	2,52,323	1,89,201	24,17,659	161,177
TOTAL	...	56,221	13,68,741	...	4,30,231	13,23,843	94,57,195	1,74,54,715	...	57,06,779	22,95,397	3,80,93,122	2,539,541
Other Public Works:													
Civil Works	...	2,41,530	3,45,615	1,50,703	6,00,292	3,54,127	5,38,595	5,21,946	...	3,32,418	7,05,577	37,90,803	252,720
Military Receipts:													
Army:													
Effective	...	...	...	...	...		...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...		...	...	...	...	...	...	...
Marine	...	...	...	...	...		...	...	...	...	...	...	...
Military Works	...	...	...	...	...		...	...	...	...	...	...	...
TOTAL	...	...	...	...	...		...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	3,06,83,750	5,61,45,223	1,61,06,949	6,21,41,472	3,06,39,313	6,80,05,996	4,61,42,340	...	7,57,42,514	7,92,29,211	46,48,36,768	30,989,118

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1914.

HEADS OF EXPENDITURE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	...	46,250	1,43,719	20,196	1,35,656	73,678	1,41,811	94,991	...	2,44,796	7,44,758	16,45,855	109,724
Assignments and Compensations.	...	48,872	259	16,319	27,159	73,743	1,20,745	41,591	...	3,10,006	97,49,331	1,03,88,030	692,535
Charges in respect of Collection, *viz.*—													
Land Revenue	...	40,18,749	70,06,631	15,26,750	34,40,775	24,53,629	88,65,404	49,09,849	...	1,46,94,474	84,71,319	5,53,87,580	3,692,505
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	64,775	50,796	29,692	3,61,566	1,07,742	1,58,309	95,843	...	2,23,045	1,22,649	12,14,417	80,961
Excise	...	2,59,881	6,34,449	1,14,400	6,25,743	4,12,513	3,25,899	92,790	...	9,10,420	10,85,613	44,61,708	297,147
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	6,454	23,269	2,332	77,288	22,395	132	8,468	...	19,588	72,659	2,32,585	15,506
Forest	...	19,53,129	42,75,066	9,10,240	6,40,157	3,55,648	18,96,014	9,19,177	...	29,35,817	25,89,878	1,64,75,126	1,098,342
Registration	...	1,32,386	1,06,644	58,611	11,26,558	3,32,556	2,89,214	1,19,932	...	12,68,755	3,69,660	38,04,316	253,621
TOTAL	...	65,30,496	1,22,40,833	26,78,540	64,34,902	38,31,909	1,17,97,528	62,82,641	...	2,06,06,901	2,32,05,867	9,36,09,617	6,240,641
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	1,38,183	87,576	33,716	4,39,897	1,01,914	11,25,833	1,74,066	...	3,21,999	8,71,865	32,95,049	219,670
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,38,183	87,576	33,716	4,39,897	1,01,914	11,25,833	1,74,066	...	3,21,999	8,71,865	32,95,049	219,670
Post Office	...	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	9,30,430	15,16,202	5,83,597	24,29,759	13,47,288	17,31,053	12,20,574	...	14,26,839	19,37,196	1,31,22,938	874,863
Law and Justice	...	34,67,111	67,14,232	12,06,098	1,23,00,429	47,52,709	84,50,273	56,82,315	...	84,67,143	69,13,526	5,79,53,836	3,863,589
Police	...	34,11,226	1,31,18,008	23,87,928	94,71,081	45,76,942	1,11,39,477	58,93,463	...	92,47,539	1,00,57,735	6,93,03,399	4,620,226
Ports and Pilotage	...	...	13,49,167	60,902	14,28,377	957	...	...	...	45,677	1,81,310	30,66,390	204,426
Education	...	22,02,034	29,23,909	12,15,892	81,12,515	38,34,826	78,58,337	44,69,352	...	79,51,125	72,75,648	4,58,43,638	3,056,243
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	11,66,605	20,69,540	6,55,611	28,50,459	9,14,408	37,54,222	13,72,398	...	24,86,398	27,20,970	1,79,90,611	1,199,374
Political	...	23,716	13,58,283	16,15,626	32,975	64,917	2,797	...	...	88,834	4,36,079	36,23,227	241,548
Scientific and other Minor Departments.	...	7,97,352	5,38,595	2,97,762	14,25,799	4,77,244	12,86,781	9,65,688	...	17,77,698	12,03,552	87,70,471	584,699
TOTAL	...	1,19,98,474	2,95,87,936	80,23,416	3,80,51,394	1,59,69,291	3,42,22,940	1,96,03,790	...	3,14,91,253	3,07,26,016	21,96,74,510	14,644,968

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	8,66,965	9,27,028	2,83,152	31,00,288	9,07,634	34,60,937	21,72,893	...	31,24,098	36,44,035	1,84,87,030	1,232,469
Stationery and Printing	...	4,05,077	6,91,512	1,65,196	14,85,406	3,16,285	9,13,067	6,67,651	...	15,87,854	14,97,543	77,34,591	515,639
Miscellaneous	...	1,25,805	4,89,160	3,82,123	5,87,418	1,35,329	4,41,144	3,76,195	...	5,22,297	7,79,040	38,38,511	255,901
TOTAL	...	13,97,847	21,07,700	8,30,471	51,73,112	13,59,248	48,20,148	32,16,739	...	52,34,249	59,20,618	3,00,60,132	2,004,009
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	...	...	...	...	...	...	...
Reduction or Avoidance of Debt	...	12,80,000	...	...	60,000	2,00,000	4,50,000	1,40,000	...	2,50,000	13,70,000	37,50,000	250,000
TOTAL	...	12,80,000	...	...	60,000	2,00,000	4,50,000	1,40,000	...	2,50,000	13,70,000	37,50,000	250,000
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	5,112	579	...	32,175	530	...	...	...	38,396	2,559
Miscellaneous Railway Expenditure	...	...	...	—465	...	...	...	...	...	...	...	—465	—31
TOTAL	...	...	...	4,647	579	...	32,175	530	...	...	...	37,931	2,528
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	1,48,895	6,50,949	29,60,052	41,60,743	...	11,88,828	8,34,083	99,43,560	662,904
Interest on Debt	...	...	...	...	1,69,993	8,77,469	30,97,610	32,78,866	...	14,35,566	10,74,337	99,33,841	662,256
Minor Works and Navigation	...	5,73,720	10,95,549	1,15,211	9,63,210	2,44,835	4,45,070	2,82,970	...	40,22,399	17,63,884	95,06,848	633,790
TOTAL	...	5,73,720	10,95,549	1,15,211	12,82,098	17,73,253	65,02,742	77,22,579	...	66,46,793	36,72,304	2,93,84,249	1,958,950
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	21,213	...	...	...	...	...	...	...	21,213	1,414
Civil Work	...	68,83,785	1,01,11,603	66,17,426	1,02,18,648	83,23,760	90,03,926	96,94,507	...	1,64,89,730	1,19,03,975	8,92,47,360	5,949,824
TOTAL	...	68,83,785	1,01,11,603	66,38,639	1,02,18,648	83,23,760	90,03,926	96,94,507	...	1,64,89,730	1,19,03,975	8,92,68,573	5,951,238
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,88,02,505	5,52,31,197	1,83,24,640	6,16,60,630	3,15,59,375	6,79,55,292	4,68,34,852	...	8,10,40,925	7,76,70,645	46,90,80,061	31,272,004
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	18,81,245	9,14,026	...	4,80,842	...	50,704	...	...	...	15,58,566	48,85,383	325,692
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	*22,17,691*	...	*9,20,063*	...	*6,92,512*	...	*52,98,411*	...	*91,28,676*	*608,578*
TOTAL PROVINCIAL EXPENDITURE	...	3,06,83,750	5,61,45,223	1,61,06,949	6,21,41,472	3,06,39,313	6,80,05,996	4,61,42,340	...	7,57,42,514	7,92,29,211	46,48,36,768	30,989,118

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	84,350,557	856,618	85,207,175
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	2,312,423
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	74A	266	34,667	...	34,667
Capital contributed by Native States towards outlay on State Railways	79A	298	200,000	...	200,000
Outlay of Railway Companies—Repayments			...	5,637	5,637
NET			...	...	0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	293	164,692	4,832,788	4,997,480
NET			...	...	4,717,480
Permanent Debt incurred:					
India 3½ p. c. Stock	82	306	...	...	
India Bonds			...	...	
Rupee Loan 3½ p. c.			2,000,000	...	
Debentures of the Indian Midland Railway			...	...	
TOTAL			2,000,000	...	2,000,000
NET			...	...	118,200
Unfunded Debt:					
Deposits of Service Funds	84	309	89,541	...	
Savings Bank Deposits	85	309	8,783,483	...	
TOTAL			8,873,024	...	8,873,024
NET			...	...	2,201,970
Deposits and Advances					
Balances of Provincial Allotments	72	255	325,692	...	
Appropriation for Reduction of Debt	App. A.		342,489	...	
Deposits of Local Funds	86	312	6,604,347	...	
Deposits of Sinking Funds	87	312	43,825	...	
Gold Standard Reserve :—					
Profits on new coinage and dividends on Investments, etc.	App. A	352	2,136,872	575,061	
Council Bills appropriated			...	2,150,000	
Gold transferred			2,150,000	...	
Investment Account			...	7,003,784	
Departmental and Judicial Deposits	89	316	30,205,951	...	
Advances			5,600,420	16,536	
Suspense Accounts	App. A	352	87,499	...	
Miscellaneous			37,632	56	
TOTAL			47,534,727	9,745,437	57,280,164
NET			...	...	67,762
Carried over			143,157,667	15,440,480	158,598,147

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1914.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	62,865,965	20,311,673	83,177,638
Add—Provincial Surpluses transferred to "Deposits"			325,692	...	325,692
Deduct— Do. deficits charged against "Deposits"			*608,578*	...	*608,578*
TOTAL			62,583,079	20,311,673	82,894,752
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	258	7,484,613	2,998,587	10,483,200
Outlay on Irrigation Works	73	258	1,223,467	58,795	1,382,262
Initial Expenditure on New Capital at Delhi	80	299	410,723	36,411	447,134
Outlay of Railway Companies—(*a*) Payments for Capital Outlay	79	296	214,823	1,793,117	2,007,940
NET					2,002,303
Raised and deposited by Railway Companies :— Payments for discharge of debentures	79	296	...	280,000	280,000
NET			...	...	0
Permanent Debt discharged:					
Sterling Debt—					
India Bonds			...	500,000	
India 2½ and 3 p. c. Stock (£333,236 cancelled) (*b*)			...	...	
Indian Midland Railway Debentures			...	1,111,200	
Madras Railway Debentures			...	170,000	
Rupee Debt—					
4½ p. c. Loans	82	306	1,293	...	
4 p. c. Loans			81,047	...	
3½ p. c. Loans			...	...	
3 p. c. Loans			18,253(*c*)	...	
Provincial Debentures			7	...	
Stock Notes			...	...	
TOTAL			100,600	1,781,200	1,881,800
NET			...	...	0
Unfunded Debt:					
Special Loans	82B	308	213	...	
Deposits of Service Funds	84	309	93,096	...	
Savings Bank Deposits	85	309	6,577,745	...	
TOTAL			6,671,054	...	6,671,054
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	72	255	608,578	...	
Deposits of Local Funds	86	312	5,656,328	...	
Gold Standard Reserve :—					
Payment into the Reserve in India			2,150,000	...	
Deposit of Gold in England	App. A	354	...	2,700,000	
Council Bills appropriated			2,150,000	...	
Investments, etc.			...	8,009,547	
Departmental and Judicial Deposits	89	316	29,782,270	...	
Advances			5,893,406	76,878	
Suspense Accounts	App. A	354	163,303	...	
Exchange on Remittance account			190	...	
Miscellaneous			21,879	23	
TOTAL			46,425,954	10,786,448	57,212,402
NET			...	...	0
Carried over			125,114,313	38,046,231	163,160,544

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £147,310, £10,990 and £89,248 aggregating £247,548 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £191,707 being charged under Railway Revenue Account, Sinking Funds. The remaining £85,688 is on account of Discount Sinking Fund, and the cost of purchase £66,140 is charged in the Accounts, viz., £62,244 under "Interest on Debt" and £3,896, under "State Railways—Interest on Debt."

(*c*) Discharge due to conversion of 3 per cent. Loan to 3½ per cent. Loan [*vide* foot-note (*e*) on page 307].

No. 11—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			143,157,667	15,440,480	158,598,147
Loans and Advances by Imperial Government .	90	317	377,694	...	377,694
NET .			...	...	213,183
Loans and Advances by Provincial Governments .	90A	328	1,082,099	...	1,082,099
NET .			...	...	0
Loans to Local Boards for Railway Construction	91	344	7,124	...	7,124
NET .			...	...	7,124
Remittances—					
Inland Money Orders			37,604,247	...	
Other Departmental Accounts			21,301	...	
Net Receipts by Civil Treasuries from—					
Post Office			1,683,116	...	
Railways	App. A	352	14,486,413	...	
Net Receipts from Civil Treasuries by—					
Telegraph			691,105	...	
Marine			247,052	...	
Military Works			736,861	...	
Military			13,323,625	...	
Remittance Account between England and India	92	345	10,526,353	2,159,568	
TOTAL .			79,320,073	2,159,568	81,479,641
NET .			...	...	0
Secretary of State's Bills drawn	93	348	...	(b) 29,050,827	29,050,827
Total Receipts .			223,944,657	46,650,875	270,595,532
Opening Balance .	94	349	19,293,131	(a) 9,789,634	29,082,765
GRAND TOTAL .			243,237,788	56,440,509	299,678,297

(a) Of this amount £1,005,664 represents the funds of the Gold Standard Reserve.
(b) In addition to £2,150,000 on account of remittance of the Gold Standard Reserve.

in *India* and in *England*, for the Year ended 31st March 1914—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			125,114,313	38,046,231	163,160,544
Loans and Advances by Imperial Government	90	317	164,511	...	164,511
NET			...	...	
Loans and Advances by Provincial Governments	90A	328	1,880,036	...	1,880,036
NET			...	...	797,937
Loans to Local Boards for Railway Construction	91	344	...	...	...
NET			...	...	0
Remittances—					
Inland Money Orders			37,532,110		
Other Local Remittances			448,415	...	
Other Departmental Accounts			12	...	
Net Payments into Civil Treasuries by—					
Post Office			1,683,169	...	
Railways	App. A	354	14,823,021	...	
Net Issues from Civil Treasuries to—					
Telegraph			697,755	...	
Marine			247,345	...	
Military Works			737,178	...	
Military			13,323,472	...	
Remittance Account between England and India	92	346	1,927,441	10,236,546	
TOTAL			71,419,918	10,236,546	81,656,464
NET			...	...	176,823
Secretary of State's Bills paid	93	348	29,050,757 (d)	...	29,050,757
Total Disbursements			227,629,535	48,282,777	275,912,312
Closing Balance	94	349	15,608,253	8,157,732 (c)	23,765,985
GRAND TOTAL			243,237,788	56,440,509	299,678,297

(c) Of this amount £24,962 represents the funds of the Gold Standard Reserve.
(d) In addition to £2,150,000 on account of remittance of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section A.—Principal Revenue Heads.

Revenue, £ 53,723,746—Expenditure, £ 9,274,597.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total,	
					Revenue.	Expenditure
					£	£
Revenue . . .	12	Statement of Principal Sources of Ordinary Revenue.	32	49,334,529	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . .	32	2,025,216	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	336,142
Assignments and Compensations.	14	Expenditure	35	...	...	1,241,101
Land Revenue . .	15A	Receipts	36	...	21,391,575	...
„ . .	15B	Expenditure	39	...	...	3,986,422
Opium . . .	16A	Receipts	40	...	1,624,878	...
„ . . .	16B	Store Account	40	...	...	...
„ . . .	16C	Expenditure	41	...	...	1,012,440
Salt	17A	Receipts	41	...	3,445,305	...
„	17B	Store Account	42	...	...	...
„	17C	Expenditure	42	...	...	365,373
Stamps . . .	18	Receipts and Expenditure	43	...	5,318,293	173,143
Excise . . .	19	Receipts and Expenditure	44	...	8,894,300	437,529
Provincial Rates . .	20	Receipts and Expenditure	45	...	180,210	...
Customs . . .	21A	Receipts	47	...	7,558,220	...
„ . . .	21B	Expenditure	52	...	...	261,252
Assessed Taxes . .	22	Receipts and Expenditure . . .	53	...	1,950,250	31,254
Forest . . .	23	Receipts	54	...	2,229,872	...
„ . . .	23	Expenditure	56	...	...	1,174,488
Registration . .	24	Receipts and Expenditure . . .	57	...	518,962	255,454
Tributes . . .	25	Receipts	59	...	616,881	...
				Total .	53,728,746	9,274,597

No. 12.—STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1914.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	Total.	Refunds and Assignments.	Net Amount.	Area (a)	Population (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	4,63,07,377	22,24,656	36,19,029	83,42,572	...	1,86,42,766	22,90,649	1,15,71,965	2,48,155	9,32,47,169	4,85,618	9,27,61,551	161,280	10,610,256	5,75,158	8,743
India General	21,19,835	...	8,52,063	22,02,550	3,188	...	26,39,143	8,46,200	51,308	87,14,287	34,30,882	52,83,405	...	1,090,783	...	4,844
Central Provinces and Berar	1,87,17,229	...	39,39,587	1,16,24,099	...	...	8,62,741	31,86,454	4,18,084	3,87,48,194	37,16,570	3,50,31,624	99,823	13,916,308	3,50,937	2,517
Assam	78,86,558	...	13,99,197	52,58,690	11,782	...	4,27,067	10,97,969	108,711	1,61,89,974	81,748	1,61,08,176	52,959	6,713,635	3,04,163	2,399
Bengal	2,80,28,537	...	2,19,10,831	1,53,88,578	1,31,340	...	66,37,916	16,16,111	20,16,144	7,57,29,457	3,68,636	7,53,60,821	78,699	45,483,077	9,57,583	1,657
Bihar and Orissa	1,63,99,199	...	67,62,790	1,12,60,115	1,67,953	..	13,85,293	4,91,735	6,28,855	3,70,95,940	2,69,704	3,68,26,236	83,181	34,490,084	4,42,724	1,068
United Provinces of Agra and Oudh	5,90,78,394	...	1,19,51,748	1,33,03,687	23,65,542	...	26,80,693	37,12,487	7,04,603	9,37,97,154	5,78,474	9,32,18,680	112,346	47,182,044	8,29,746	1,976
Punjab	2,69,43,631	...	56,24,557	69,13,580	20,572	...	17,19,918	13,54,943	3,77,516	4,29,54,717	3,01,792	4,26,52,925	99,779	19,974,956	4,27,474	2,135
North-West Frontier Province	20,83,806	...	6,67,211	3,50,113	2,777	...	1,52,860	2,66,741	44,958	35,68,466	53,077	35,15,389	13,183	2,196,933	2,66,661	1,600
Madras	5,73,08,948	...	1,41,67,616	3,65,11,075	...	...	37,48,360	42,00,320	23,58,537	11,82,94,856	66,10,341	11,16,84,515	142,298	41,405,404	7,84,864	2,697
Bombay	5,60,00,115	...	88,79,758	2,22,59,446	...	...	67,09,105	51,03,156	8,27,555	9,97,79,135	1,44,81,345	8,52,97,790	123,258	19,626,477	6,92,026	4,346
	32,08,73,629	22,24,656	7,97,74,387	13,34,14,505	27,03,154	1,86,42,766	2,92,53,745	3,34,48,081	77,84,426	62,81,19,349	3,03,78,237	59,77,41,112	966,806	242,689,957	6,18,264	2,463
Salt	...	4,94,54,921	...	...	...	...	...	...	...	4,94,54,921	1,54,345	4,93,00,576	...	...	...	...
Customs	...	...	...	...	...	9,47,30,536	...	...	...	9,47,30,536	17,54,286	9,29,76,250	...	...	...	...
Total ₹	32,08,73,629	5,16,79,577	7,97,74,387	13,34,14,505	27,03,154	11,33,73,302	2,92,53,745	3,34,48,081	77,84,426	77,23,04,806	3,22,85,868	74,00,17,938	966,806	242,689,957	7,65,425	3,049
Total converted into £ at ₹15=£1 £	21,391,575	3,445,305	5,318,293	88,94,300	180,210	7,558,220	1,950,250	2,229,872	518,962	51,486,987	2,152,458	49,334,529	...	...	...	...
Revenue per 1,000 Square Miles ₹	3,31,890	53,454	82,513	1,37,995	2,796	1,17,266	30,258	34,597	8,052	7,98,821	...	7,65,425	...	...	...	...
Ditto converted into £ at ₹15=£1 £	22,126	3,564	5,501	9,200	186	7,818	2,017	2,306	537	53,255	...	51,028	.	...	...	...
Revenue per 1,000 of Population	1,322·2	212·9	328·7	549·7	11·1	467·2	120·5	137·8	32·1	3,182·2	...	3,049·2	...	...	...	...
Ditto converted into £ at ₹15= £1 £	88·2	14·2	21·9	36·6	·7	31·2	8	9·2	2·1	212·1	...	203·3	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 12A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 12.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 13, page 33	33,776	82,636	(b)4,85,203	32,572	2,44,261	1,21,767	2,48,369	1,82,367	23,604	4,42,246	9,98,360	28,95,161
Assignments and Compensation, Account No. 14, page 34	33,91,043	25,94,313	415	47,649	1,24,375	1,47,937	3,30,105	1,09,366	17,736	13,07,325	1,05,46,248	1,86,16,512
Allowances to District and Village Officers, (c) Account No. 15B, page 39	6,063	10,39,621	...	1,577	...	...	...	10,059	11,737	48,60,770	29,36,737	88,66,564
Total	34,30,882	37,16,570	4,85,618	81,798	3,68,636	2,69,704	5,78,474	3,01,792	53,077	66,10,341	1,44,81,345	3,03,78,237
Total India converted into £ at ₹15=£1 £												**2,025,216**

(b) Includes ₹2,40,749 and ₹16,321 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes ₹6,063 and ₹15,52,999 in India, General, and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1914.

	India General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	₹
Land Revenue .	8,691	17,908	1,45,058	14,061	40,231	20,721	43,812	37,368	6,985	1,66,253	2,92,988	7,94,076	3,85,093	4,08,983
Stamps . .	14,110	38,562	41,871	8,793	1,59,671	44,367	1,46,585	99,994	12,348	1,64,887	1,41,412	8,72,600	4,49,529	4,23,071
Excise . . .	722	4,015	3,638	6,084	16,843	42,828	15,231	18,395	2,768	39,519	1,47,561	5,97,604	49,785	5,47,819
Provincial Rates .	...	...	...	...	2,840	3,588	1,394	...	...	...	...	7,822	...	7,822
Assessed Taxes .	8,919	14,295	14,526	1,899	17,307	9,675	18,408	18,994	1,104	24,241	72,804	2,02,172	1,06,096	96,076
Forest	1,281	7,565	22,659	1,537	4,380	70	22,528	6,544	393	41,790	40,286	1,49,033	1,674	1,47,359
Registration . .	53	291	381	198	2,989	518	411	1,072	6	5,556	3,309	14,784	59	14,725
R	33,776	82,636	2,28,133	32,572	2,44,261	1,21,767	2,48,369	1,82,367	23,604	4,42,246	9,98,360	26,38,091	9,92,236	16,45,855
Opium . . .	...	...	...	...	...	3	9	...	...	...	37,799	37,811	37,811	...
Salt	31,608	...	16,321	...	32,392	11	...	...	...	19,967	70,367	1,70,666	1,70,666	...
Customs . .	...	1,960	2,40,749	...	5,27,042	10,762	...	...	...	1,51,391	10,63,131	19,95,035	19,95,035	...
Tributes . .	...	...	2,00,526	...	...	...	...	...	...	...	...	2,00,526	2,00,526	...
TOTAL REFUNDS AND DRAWBACKS .	65,384	84,596	6,85,729	32,572	8,03,695	1,32,543	2,48,378	1,82,367	23,604	6,13,604	21,69,657	50,42,129	33,96,274	16,45,855
Total India converted into £ at ₹15=£1 . . . . . £												**336,142**	**226,418**	**109,724**

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No. of item.
	₹	₹	₹	₹	₹	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	2,478	415	1,200	...	1
Pensions in lieu of Resumed Lands	538	3,638	...	...	1,412	2
Malikana, or Allowances to Excluded Proprietors	81	3,958	...	146	52,639	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	19,112	22,348	...	31,292	266	5
	45,155	32,422	415	32,638	54,317	6
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	8,000	7
„ Native States	...	...	...	...	...	8
	...	...	...	...	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	6,88,309	...	...	...	...	11
„ Gwalior	3,12,500	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,04,150	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	2,99,767	...	...	...	...	21
„ Other Native States	1,33,580	...	...	...	...	22
„ the French Government	...	...	...	...	20,000	23
„ Other Salt Compensations	...	...	...	...	...	24
	31,22,076	...	...	...	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	...	...	...	26
„ Native States, Zemindars, etc.	5,391	43,548	...	...	...	27
	5,391	43,548	...	...	...	28
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	...	...	...	...	29
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	30
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	25,00,000	...	...	...	34
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practice in regard to Salt, Opium, and Liquor)	...	...	...	...	...	35
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	11,906	...	36
Sayer Compensations	...	...	...	1,031	42,058	37
Other Compensations	16,921	18,343	...	2,074	...	38
	2,18,421	25,18,343	...	15,011	42,058	39
TOTAL ASSIGNMENTS AND COMPENSATIONS ₹	33,91,043	25,94,313	415	47,649	1,24,375	40

Total India

PENSATIONS for the Year ended 31st March 1914.

No. of item.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.	Distribution of Total	
								Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	11,663	...	...	5,884	80,94,678	81,16,318	4,25,372	76,90,946
2	3,313	42,466	68,948	17,662	2,05,077	13,54,658	16,97,712	3,45,232	13,52,480
3	1,42,050	2,26,616	...	...	3,51,536	...	7,77,026	4,16,880	3,60,146
4	...	...	...	...	...	...	25,424	25,424	...
5	..	1,100	1,621	...	150	64,969	1,40,858	80,123	60,735
6	1,45,363	2,81,845	70,569	17,662	5,62,647	95,14,305	1,07,57,338	12,93,031	94,64,307
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	45,539	45,539	45,539	...
9	...	...	...	...	...	45,539	53,539	53,539	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,150	2,04,150	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	2,99,767	2,99,767	...
22	...	...	...	...	76,000	99,741	3,09,321	3,09,321	...
23	...	...	...	...	4,40,000	...	4,60,000	4,60,000	...
24	...	...	...	...	9,036	4,543	13,579	13,579	...
25	...	...	...	...	5,25,036	1,04,284	37,71,396	37,71,396	...
26	...	...	...	...	3,550	...	3,550	1,775	1,775
27	1,421	20,071	8,993	...	53,815	8,18,452	9,51,691	53,055	8,98,636
28	1,421	20,071	8,993	...	57,365	8,18,452	9,55,241	54,830	9,00,411
29	...	...	22,526	74	1,50,812	42,166	2,15,578	2,15,578	...
30	...	...	1,810	...	...	...	1,810	...	1,810
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	...	...	25,00,000	25,00,000	...
35	...	...	...	...	...	13,000	13,000	...	13,000
36	...	...	...	...	...	...	11,906	11,906	...
37	1,153	26,108	...	...	...	...	70,350	70,350	...
38	...	2,081	5,468	...	11,465	8,502	64,854	56,352	8,502
39	1,153	28,189	5,468	...	11,465	21,502	28,61,610	28,40,108	21,502
40	1,47,937	3,30,105	1,09,366	17,736	13,07,325	1,05,46,248	1,86,16,512	82,28,482	1,03,88,03
converted into £ at ₹15=£1 . . . . . £							1,241,101	548,566	692,535

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1914.

REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Ordinary Land Revenue	18,34,232	1,82,25,585	2,90,55,958	71,79,516	2,68,06,011	1,51,66,834	6,01,77,291	3,31,23,739	20,07,034	6,75,29,705	4,87,68,987	30,98,74,892
Sale of proprietary right of Government in land .	18,688	...	...	...	10,578	217	1,393	22,79,604	...	...	...	23,10,480
Sale of waste lands and Redemption of Land Revenue	8,803	16,465	2,052	52,055	22,735	8,870	9,128	6,39,808	367	1,62,233	...	9,22,516
Assessment of alienated Lands, less Quit-rents .	...	...	...	...	67,530	7,247	...	1,58,231	4,795	...	95,13,356	97,51,159
Recovery of Survey and Settlement charges .	...	...	...	...	9,16,912	10,70,476	...	...	...	...	...	19,87,388
Capitation Tax or House Tax levied in lieu thereof (a)	1,492	...	97,03,722	2,77,607	20,034	341	...	...	...	...	...	1,00,03,196
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,56,620	4,80,147	77,64,269	3,77,380	1,84,737	1,45,214	6,43,114	8,42,176	1,45,456	2,60,548	1,89,951	1,12,89,612
TOTAL LAND REVENUE . R	21,19,835	1,87,22,197	4,65,26,001	78,86,558	2,80,28,537	1,63,99,199	6,08,30,926	3,70,43,558	21,57,652	6,79,52,486	5,84,72,294	34,61,39,243
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 160 . R		*4,968*	*2,18,624(b)*	...	...	...	*17,52,532*	*1,00,99,927*	*73,846*	*1,06,43,538(b)*	*24,72,179(b)*	*2,52,65,614*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . R	21,19,835	1,87,17,229	4,63,07,377	78,86,558	2,80,28,537	1,63,99,199	5,90,78,394	2,69,43,631	20,83,806	5,73,08,948	5,60,00,115	32,08,73,629

Total Land Revenue in India under Principal Heads of Revenue R32,08,73,629 converted into £ at R15=£1 . £ 21,391,575

Ditto ditto due to Irrigation R2,52,65,614 ditto ditto . £ 1,684,374

(a) Includes Thathameda Tax in Burma.

	Burma.	Madras.	Bombay.
	R	R	R
(b) Total Collection at pages 160 and 162 .	2,39,317	1,11,99,979	26,71,160
Less—Collection Charges at pages 161 and 163 .	20,693	5,56,441	1,98,981
	2,18,624	1,06,43,538	24,72,179

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	53,702	2,43,243	4,13,964	1,33,003	3,41,075	2,22,472	5,40,236	3,19,343	47,757	4,90,735	3,31,056	31,36,589
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	52,463	3,84,199	7,56,151	2,01,349	7,98,983	5,68,430	7,92,622	4,06,095	92,998	13,71,277	7,76,462	62,01,029
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc. (*b*)	45,038	18,908	...	3,577	6,121	25,867	6,82,620	4,17,739	72,237	47,429	1,08,388	14,27,924
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	25,161	25,161
Office Establishment	68,140	2,13,391	5,61,162	1,60,274	6,13,872	4,25,310	9,96,639	2,96,939	49,851	8,40,551	8,29,258	50,55,387
District Establishments, including Tahsildars' and Sub-Divisional Establishments	1,06,731	1,55,809	1,68,169	78,050	2,30,901	2,35,158	7,88,527	3,40,624	47,557	12,41,263	9,20,291	43,13,080
Temporary Establishments	753	9,182	5,254	1,494	51,885	47,858	1,15,042	26,552	5,035	1,36,279	1,40,096	5,39,460
Remuneration to Copyists and Examiners	...	...	6,199	8,100	1,05,461	74,341	...	...	...	1,68,838	...	3,62,939
Travelling Allowances	23,769	73,087	1,75,481	37,932	1,79,545	1,01,893	2,39,318	2,00,023	33,560	4,26,696	3,94,260	18,85,564
Purchase, Repair, and Carriage of Tents	203	6,240	678	2,668	5,413	4,451	57,874	13,079	2,828	59	54,890	1,48,383
House-rent and other Allowances	...	22,863	16,945	8,185	22,152	14,891	15,120	6,724	10,019	1,75,265	18,519	3,10,683
Service of Processes against Defaulters and Diet-money	...	18,763	36,858	40,258	1,20,425	44,809	8,038	1,705	595	12,720	6,049	2,90,221
Law Charges	351	...	4	6,565	42,065	4,850	3,629	193	18	37,289	1,942	96,906
Remittance of Treasure within Districts	620	7,963	30,243	2,663	8,183	3,277	18,781	7,430	1,786	38,730	12,053	1,31,729
Service Postage and Telegrams	10,342	28,252	73,842	29,301	47,575	27,420	1,15,817	1,03,330	24,229	3,20,305	2,18,814	9,99,227
Rents, Rates, and Taxes	1,234	2,703	8,416	3,469	33,213	13,674	4,952	4,420	532	44,767	10,525	1,27,905
Petty Construction and Repairs	...	23	166	1,345	1,213	824	281	4,840	792	40,427	4,302	54,213
Other Charges	32,285	66,172	1,73,935	65,248	2,15,769	1,22,961	1,92,105	1,23,618	27,525	3,26,063	3,83,913	17,29,595
Less—Recoveries and Contributions	*4,884*	...	...	*3,150*	*1,46,196*	*1,86,190*	...	...	...	*1,19,067*	*1,24,120*	*5,83,607*
TOTAL DISTRICT ADMINISTRATION—Carried over	3,90,747	12,50,798	24,27,467	7,80,331	26,77,656	17,52,326	45,71,602	22,72,657	4,17,319	55,99,626	41,11,859	2,62,52,388

(*a*) The remaining part is charged under "Law and Justice," etc.
(*b*) Includes Exchange Compensation Allowance.

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1914—*contd.*

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,90,747	12,50,798	24,27,467	7,80,331	26,77,656	17,52,326	45,71,602	22,72,657	4,17,319	55,99,626	41,11,859	2,62,52,388
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (*a*)	...	...	1,11,660	...	...	...	...	...	...	1,22,979	...	2,34,639
Salaries of Officers (*a*)	...	1,14,783	2,12,461	13,328	4,38,850	2,62,971	91,370	2,20,379	...	1,04,650	...	14,58,792
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	...	45,507	16,889	...	4,341	2,767	39,756	34,495	...	94,430	...	2,38,185
Field Establishment (partly temporary)	...	83,164	1,96,407	3,137	99,071	21,036	15,141	3,46,189	...	...	...	7,64,145
Temporary Establishments	...	47,054	9,480	1,398	3,39,189	2,35,455	70,584	1,75,631	2,999	1,78,882	...	10,60,072
Contract Works and Special Services	...	20,047	...	8,794	8,82,423	2,16,585	11,725	...	...	...	...	11,39,574
Colonization Charges	...	...	...	...	...	...	...	346	...	...	*3,100*	*2,754*
Travelling and other Allowances	...	46,100	44,369	2,168	1,05,147	69,682	12,725	68,254	...	65,799	...	4,14,244
Service Postage and Telegrams	...	1,548	345	343	7,509	3,331	1,472	28,530	...	4,590	...	47,668
Rents, Rates and Taxes	...	3,307	7,045	...	6,810	10,576	3,286	11,596	...	5,926	...	48,546
Other Charges	...	63,586	10,574	13,022	1,82,319	1,57,667	31,668	1,14,066	...	10,736	...	5,83,638
Share of Charges transferred from Land Records	...	...	...	...	25,948	17,615	...	...	...	...	...	43,563
Less—Recoveries and Contributions	...	...	...	...	...	—33,503	...	...	...	7,598	...	—25,905
„ Settlement Charges recoverable from private Estates	...	...	...	...	*1,51,880*	*1,244*	...	...	...	...	...	*1,53,124*
	...	4,25,096	6,09,230	42,190	19,39,727	10,29,944	2,77,727	9,99,486	2,999	5,80,394	—3,100	59,03,693
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40C, page 104:												
Controlling Staff	39,314	...	...	...	...	...	...	...	...	...	...	39,314
Correspondence and Drawing	70,416	...	...	...	...	...	...	...	...	...	...	70,416
Charges of Survey Parties	...	...	...	...	...	...	...	73,931	...	...	...	73,931
	1,09,730	...	...	...	...	...	...	73,931	...	...	...	1,83,661
Local Survey Charges:												
Controlling Office	...	...	...	...	88	4,849	...	...	...	2,09,947	...	2,14,884
Salaries of Officers (*a*)	4,110	...	...	11,095	42,254	29,523	...	...	...	64,027	...	1,51,009
Office Establishment	11,771	...	...	...	951	...	...	...	...	9,693	...	22,415
Field Establishment (partly temporary)	16,471	...	40,545	25,423	1,75,397	66,975	...	...	...	4,01,095	...	7,25,906
Extra Department and Mapping Charges	...	...	...	...	23,410	...	...	2,957	...	...	93,405	1,19,772
Travelling and other Allowances	3,963	...	3,707	8,089	23,705	10,744	...	...	...	86,745	...	1,36,953
Service Postage and Telegrams	65	...	5	400	1,292	1,667	...	...	...	5,676	...	9,105
Rents, Rates and Taxes	...	...	110	330	12,418	1,932	...	...	...	5,162	...	19,952

Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	11,190	46,027	7,130	...	...	...	...	...	64,347
Drawing Office	...	...	...	16,295	57,333	78,003	...	...	...	...	...	1,51,636
Other Charges	2,909	...	2,334	10,217	16,340	11,361	...	...	...	2,08,139	...	2,51,300
Less—Recoveries and Contributions	...	...	...	...	...	*12,575*	...	...	...	*2,36,411*	...	*2,48,986*
„ Survey Charges recoverable from private Estates	...	...	...	...	...	*10,979*	...	...	...	...	...	*10,979*
	1,49,019	...	46,701	83,039	3,99,220	1,88,630	...	76,888	...	7,54,073	93,405	17,90,975
TOTAL SURVEY AND SETTLEMENT	1,49,019	4,25,096	6,55,931	1,25,229	(b)23,38,947	12,18,574	2,77,727	10,76,374	2,999	13,34,467	90,305	76,94,668
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.(a)	8,288	23,668	...	7,073	30,173	23,596	54,150	24,722	...	16,350	69,140	2,57,160
Establishments (partly temporary)	2,645	24,317	...	96	18,732	11,922	44,278	4,962	...	33,835	1,02,155	2,42,942
Travelling and other Allowances	3,110	6,913	...	2,315	6,259	7,953	12,128	6,627	...	8,133	24,138	77,576
Service Postage and Telegrams	...	3,265	...	...	1,047	989	3,710	1,264	...	1,551	5,329	17,155
Rents, Rates, and Taxes	...	...	...	...	...	...	215	...	...	...	2,844	3,059
Other Charges	...	8,672	...	57	6,040	1,672	3,980	3,456	...	1,827	9,548	35,252
Less—Recoveries and Contributions	...	...	...	...	...	*5,474*	...	...	...	...	...	*5,474*
„ Share of charges transferred to "Land Settlement"	...	...	...	...	*25,948*	*17,615*	...	...	...	...	...	*43,563*
District Charges	1,64,639	11,31,089	15,23,900	2,17,435	26,688	1,27,368	36,70,813	14,94,397	1,73,303	28,18,160	26,72,263	1,40,20,055
TOTAL LAND RECORDS	1,78,682	11,97,924	15,23,900	2,26,976	62,991	1,50,411	37,89,274	15,35,428	1,73,303	28,79,856	28,85,417	1,46,04,162
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	53,273	...	4,408	4,38,915	2,63,575	2,21,535	...	...	...	...	9,81,706
Charges on account of Encumbered Estates	...	...	...	...	...	...	...	...	...	...	...	...
Management of Grazing Lands	...	...	...	...	...	...	...	15,331	15,405	...	...	30,736
Commission on Land Revenue Collections, etc.	14,351	52,037	15,80,753	3,60,330	17,349	2,926	5,266	...	...	...	...	20,33,012
Commission on Capitation Tax (c)	...	...	7,61,074	27,805	...	...	...	...	...	...	...	7,88,879
Commission on Fishery Collections	...	...	57,506	94	...	...	...	...	...	...	...	57,600
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	...	19,755	...	19,755
Allowances to District and Village Officers	...	10,39,621	...	1,577	...	...	...	10,059	11,737	48,60,770	13,83,738	73,07,502
TOTAL DIRECT CHARGES OF COLLECTION	14,351	11,44,931	23,99,333	3,94,214	4,56,264	2,66,501	2,26,801	25,390	27,142	48,80,525	13,83,738	1,12,19,190
TOTAL CHARGES IN INDIA	7,32,799	40,18,749	70,06,631	15,26,750	55,35,858	33,87,812	88,65,404	49,09,849	6,20,763	1,46,94,474	84,71,319	5,97,70,408

CHARGES IN ENGLAND:		
Total India converted into £ at R15=£1	£	3,984,693
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	899	
Stores for India	830	
		1,729
TOTAL CHARGES AGAINST "LAND REVENUE"	£	3,986,422

(a) Includes Exchange Compensation Allowance.

(b) Includes the following survey and settlement charges:—

$\frac{7}{16}$th share recoverable from Zemindars	9,16,599
$\frac{5}{16}$th „ „ from Tenants	6,54,713
$\frac{1}{4}$th to be borne by Government	5,23,771
Total	20,95,083

(c) Includes Commission on Thathameda Tax collections in Burma.

No. 16A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1914.

REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal Opium—												
Proceeds of 9,000 Chests sold by auction in Calcutta for export, being at the average rate of R2,120-5-10 per chest	...	...	...	...	1,90,83,300	...	...	...	...	...	...	1,90,83,300
Proceeds of 70 chests sold direct to Hon-Kong Government at the average rate of R1,555-6-3 per chest	...	...	...	...	1,08,877	...	...	...	...	...	...	1,08,877
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of R8-8 per seer	31,310	5,20,891	3,79,027	5,41,552	5,90,564	4,14,698	5,76,202	6,51,954	46,555	3,94,928	5,13,610	46,61,291
Miscellaneous Receipts	...	...	...	...	1,582	...	78,229	...	...	...	...	79,811
Total Bengal Opium R	31,310	5,20,891	3,79,027	5,41,552	1,97,84,323	4,14,698	6,54,431	6,51,954	46,555	3,94,928	5,13,610	2,39,33,279
Bombay Opium—												
Opium Pass Fees	...	...	...	...	...	...	...	...	...	...	4,12,500	4,12,500
Compensation and Miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	27,399	27,399
Total Bombay Opium R	...	...	...	...	...	...	...	...	...	...	4,39,899	4,39,899
Total Opium Revenue R	31,310	5,20,891	3,79,027	5,41,552	1,97,84,323	4,14,698	6,54,431	6,51,954	46,555	3,94,928	9,53,509	2,43,73,178
											Total India converted into £ at R15=£1	£1,624,878

No. 16B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1914.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1913	16,817	28,642	1,567	2,350
In store at Factories on above date	...	...	(a)1,129	1,695
Produce of season 1912-13	7,000	11,922	9,410	14,115
Total	23,817	40,564	12,106	18,160
Sold by Auction from 1st April 1913 to 31st March 1914	9,000	15,328	...	...
Sold direct to Hong-Kong Government ditto	70	120	...	...
Issued to Excise Department from 1st April 1913 to 31st March 1914	...	...	9,857	14,786
Issued to Medical Department ditto ditto	...	...	10	15
Total Expended	9,070	15,448	9,867	14,801
Balance in store in Calcutta on 31st March 1914	14,747	25,116	1,537	2,305
Balance in Factories „ „ „	...	...	702	1,054
Balance in Store on 31st March 1914	14,747	25,116	2,239	3,359

(a) Differs from last year's closing balance by 1 for correction since made.

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM.

	India, General.	Bengal.	United Provinces of Agra and Oudh.	Bombay.	Total.
	₹	₹	₹	₹	₹
Superintendence	...	...	63,549	...	63,549
Ghazipur Opium Factory	...	...	3,28,343	...	3,28,343
Patna Opium Factory (including saw mills)	...	...	86,402	...	86,402
District Staff	...	...	7,02,014	...	7,02,014
Payments to cultivators	...	...	65,95,706	...	65,95,706
Purchase of Malwa opium	...	...	73,36,902	...	73,36,902
Opium Miscellaneous charges in Calcutta	...	24,129	...	...	24,129
Other Opium Agencies and Establishments	8,500	...	...	29,895	38,395
TOTAL CHARGES IN INDIA	8,500	24,129	1,51,12,916	(a) 29,895	1,51,75,440
Total India converted into £ at ₹15=£1					£ 1,011,696
CHARGES IN ENGLAND :—					
Miscellaneous expenditure				£ 415	
Stores for India : For the Benares Factory				329	
				£	744
TOTAL CHARGES UNDER OPIUM				£	1,012,440

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the State concerned.

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1914.

	India, General.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Madras.	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	15,81,121	...	...	...	...	7,31,860	8,39,614	31,52,595
Excise duty on Salt manufactured locally	1,02,00,574	4,51,906	...	260	...	1,02,94,861	1,17,85,703	3,27,33,304
Duty on Salt imported from England	...	2,79,497	...	36,44,378	...	...	9,960	39,33,835
Duty on other imported Salt, seaborne	...	14,93,253	...	92,08,573	...	4,602	3,216	1,07,09,644
Frontier duty on Salt imported by land	...	...	...	...	...	...	3,41,832	3,41,832
Treaty Price of Salt	...	...	...	...	...	...	3,679	3,679
Miscellaneous Receipt	1,51,440	...	897	39,054	1,009	1,34,347	3,28,465	6,55,212
Rent of warehouses	...	...	...	1,49,171	305	...	...	1,49,476
TOTAL SALT REVENUE ₹	1,19,33,135	22,24,656	897	1,30,41,436	1,314	1,11,65,670	1,33,12,469	5,16,79,577
Deduct—Refunds	*31,608*	*16,321*	...	*32,392*	*11*	*19,967*	*70,367*	1,70,666
Net Revenue from Salt	1,19,01,527	22,08,335	897	1,30,09,044	1,303	1,11,45,703	1,32,42,102	5,15,08,911
Total India Rs. 5,16,79,577 converted into £ at ₹15=							£	3,445,305

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1914.

	INDIA.	PUNJAB.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1913	19,66,666	6,10,959	2,447	47,77,471	23,68,851
Manufactured, excavated, or purchased during the year	(*a*)82,01,854	37,93,480	5,07,229	32,08,598	43,85,540
	1,01,68,520	44,04,439	5,09,676	79,86,069	67,54,391
Removed by Purchasers during the year	(*b*)53,81,260	35,01,812	5,09,058	36,40,884	42,74,871
Wastage, etc., written off	1,03,433	...	...	2,67,247	68,236
	54,84,693	35,01,812	5,09,058	39,08,131	43,43,107
Balance in store on 31st March 1914	46,83,827	9,02,627	618	40,77,938	24,11,284

(*a*) Includes 2,32,717 *Mds.* on account of excesses on heaps cleared.
(*b*) Includes 23,020 *Mds.* on account of "Free Deliveries" to Native States.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1914.

	India, General.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.	₹	₹	₹	₹	₹	₹	₹	₹
Commissioner (*a*)	27,600	...	...	...	...	40,112	...	67,712
Deputy and Assistant Commissioners (*a*)	77,608	...	...	12,086	...	1,80,165	...	2,69,859
Personal Assistant and Secretary to Commissioner (*a*)	5,300	...	...	...	...	18,599	...	23,899
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	...	...	...	...	1,10,427	1,10,427
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc. (*a*)	...	25,720	646	42,151	18,187	9,33,323	1,19,468	11,39,495
Chief Account Officer	...	...	...	...	...	...	12,535	12,535
Establishment	67,184	3,997	177	96,337	20,855	8,17,111	5,64,958	15,70,619
Commission on Salt Tax Collections and sale of Salt	...	67	...	...	...	...	16	83
Bagging and sewing charges	...	...	...	...	...	...	1,29,989	1,29,989
Removal of Salt purchased by traders	82,262	...	...	...	...	...	...	82,262
Fish-curing yards, etc.	...	...	...	...	...	387	8,204	8,591
Arms and Accoutrements	237	5	...	206	...	2,688	122	3,258
Purchase, hire and repair of Boats and Steamers, etc.	...	1,001	...	39,142	7,015	183	33,836	81,177
Purchase, repair, and carriage of tents and conveyance of records	7,957	37	...	...	5	15,309	2,380	25,688
Rewards	593	7,470	...	50	...	59,367	519	67,999
Service Postage and Telegrams	7,256	342	...	793	456	43,325	8,593	60,765
Rents, Rates, and Taxes	1,057	80	...	40,442	805	13,378	2,742	58,504
Scales and Weights	...	1	...	2,788	...	...	1,515	4,304
Travelling Allowances	49,052	5,673	...	30,012	13,481	1,65,629	54,072	3,17,919
House-rent and other Allowances	2,251	...	33	7,832	774	1,44,117	37,884	1,92,891
Petty Construction and Repairs	62,255	...	...	3,930	2,791	1,78,315	61,610	3,08,901
Liveries, Belts, Badges, Clothing, etc.	5,141	...	...	4,329	1,627	39,536	20,810	71,443
Office Expenses and Miscellaneous	19,512	1,246	47	34,837	3,958	1,03,897	46,172	2,09,669
Manufacture and Excavation of Salt—								
Sambhar 2,68,623								
Didwana ...								
Pachbudra 66,161								
Punjab Mines 2,41,821	5,76,605	...	...	...	...	...	...	5,76,605
	9,91,870	45,639	903	3,14,935	69,954	27,55,441	12,15,852	53,94,594
Add—Amount transferred from Excise (see page 44)	...	...	...	...	...	...	99,401	99,401
	9,91,870	45,639	903	3,14,935	69,954	27,55,441	13,15,253	54,93,995
Deduct—Amount Chargeable to Excise (see page 44)	...	...	...	...	...	*18,17,687*	...	*18,17,687*
Amount Chargeable to Customs (see page 52)	...	...	...	...	...	...	*1,15,767*	*1,15,767*
TOTAL SALARIES, ETC.	9,91,870	45,639	903	3,14,935	69,954	9,37,754	11,99,486	35,60,541
Preventive Establishment	3,29,948	...	...	...	...	...	5,40,904	8,70,852
Deduct—Amount Chargeable to Customs (see page 52).	...	...	...	...	...	...	*54,090*	*54,090*
TOTAL PREVENTIVE ESTABLISHMENT	3,29,948	...	...	...	...	...	4,86,814	8,16,762
Salt Purchase and Freight	...	...	...	...	...	5,38,363	5,53,036	10,91,399
TOTAL SALT CHARGES IN INDIA	13,21,818	45,639	903	3,14,935	69,954	14,76,117	22,39,336	54,68,702
Total India converted into £ at R15=£1								**£ 364,580**
CHARGES IN ENGLAND; Stores for India: weighing machinery, etc.								£ 793
TOTAL CHARGES UNDER SALT								£ 365,373

(*a*) Includes Exchange Compensation Allowance.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale of Court-fee Stamps	4,92,773	25,72,123	19,13,702	9,99,333	1,48,24,622	52,92,944	92,47,184	36,09,130	4,32,680	89,09,890	44,75,804	5,27,70,185
Sale of Commercial and other Stamps	2,64,476	13,41,896	16,16,440	3,91,670	67,52,401	14,58,056	26,46,232	18,23,603	2,31,157	50,64,788	40,28,467	2,56,19,186
Fines and Penalties	6,699	15,341	14,878	4,862	31,707	10,298	17,022	24,916	2,727	80,587	29,760	2,38,797
Miscellaneous	88,115	10,227	74,009	3,332	3,02,101	1,492	41,310	1,66,908	647	1,12,351	3,45,727	11,46,219
TOTAL STAMP REVENUE ₹	8,52,063	39,39,587	36,19,029	13,99,197	2,19,10,831	67,62,790	1,19,51,748	56,24,557	6,67,211	1,41,67,616	88,79,758	7,97,74,387
Deduct—Refunds	*14,110*	*38,562*	*41,871*	*8,793*	*1,59,671*	*44,367*	*1,46,585*	*99,994*	*12,348*	*1,64,887*	*1,41,412*	*8,72,600*
NET REVENUE from STAMPS ₹	8,37,953	39,01,025	35,77,158	13,90,404	2,17,51,160	67,18,423	1,18,05,163	55,24,563	6,54,863	1,40,02,729	87,38,346	7,89,01,787
CHARGES FOR COLLECTION.	**Total Revenue ₹7,97,74,387 converted into £ at ₹15=£1**										**£**	**5,318,293**
Superintendence—												
Salary of the Superintendent or other Officers	...	...	12,375	...	6,076	...	...	...	...	...	6,977	25,428
Establishment of Superintendent or other Officers	38,054	5,042	10,680	...	11,439	540	427	240	366	10,606	56,943	1,34,337
Contingent Expenses, Packing Charges, etc.	43,595	8,899	5,203	1,830	9,287	3,595	18,885	24,131	3,212	14,610	33,009	1,66,256
Charges for the sale of Stamps, *viz.* :—												
Clerks and Servants	...	...	10,200	...	1,023	...	1,198	...	...	3,686	3,235	19,342
Commission to Vendors	...	2,028	2,808	...	...	...	143	...	...	...	168	5,147
Discount on sale of Court-fee Stamps	4,103	14,915	11,814	9,984	1,33,800	48,930	68,796	32,010	3,562	86,202	19,454	4,33,570
Discount on sale of General Stamps	9,190	61,487	38,704	19,330	2,33,971	57,476	86,177	72,889	9,792	2,11,786	94,369	8,95,171
Purchase of plain paper to be used with Court-fee Stamps	1,64,419	...	...	...	...	...	...	...	...	...	...	1,64,419
Contingencies and Miscellaneous	...	...	...	...	...	...	...	3,510	697	...	...	4,207
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—8,66,706*	37,180	9,808	28,239	3,27,536	1,04,942	1,40,991	58,905	8,762	1,19,199	31,144	...
Deduct—Cost of Postage Stamps issued for Postal, Telegraph, and Revenue purposes	*(a) 8,48,898*	...	...	...	...	...	...	...	...	...	...	*8,48,898*
TOTAL CHARGES in INDIA. ₹	*14,56,243*	1,29,551	1,01,592	59,383	7,23,132	2,15,483	3,16,617	1,91,685	26,391	4,46,089	2,45,299	9,98,979
											Total Charges in India converted into £ at ₹15=£1	**£ 66,598**
CHARGES IN ENGLAND:												
Stores for India												£ 106,545
											TOTAL CHARGES for COLLECTION of STAMP REVENUE	£ 173,143

(a) Postal and Revenue purposes ₹ 8,39,210
Telegraph purposes ₹ 9,688
TOTAL ₹ 8,48,898

Note (c) page 72.
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No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.												
CIVIL DEPARTMENT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—												
Foreign liquors	51,247	16,124	9,40,007		3,05,450	35,211		2,07,007	36,996		3,38,493	31,68,743
Liquors and spirits made in India after European method	1,85,172	3,954	8,08,414	17,237	3,44,819	4,091	3,22,262	4,31,832		8,98,709	59,632	18,37,914
Country spirits	15,74,778	84,51,761	20,84,504	15,31,124	69,61,030	56,18,249	88,68,589	42,30,724	1,01,163	1,60,18,151	1,66,55,975	7,20,96,048
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	...	...	2,07,152	2,07,152
Toddy revenue	93,186	2,00,603	8,09,508	145	4,75,016	13,37,804	3,39,216	...	...	1,66,05,808	17,68,524	2,16,24,810
Opium and its preparations	98,360	9,67,191	1,05,199	8,15,310	12,52,622	4,53,020	4,25,752	5,92,872	69,290	5,86,787	2,89,886	56,56,289
Other drugs: Ganja, Bhang, etc.	1,28,846	4,35,108	208	3,26,441	18,01,675	11,91,364	25,11,910	7,51,034	77,913	4,61,706	5,13,247	81,99,452
Pachwai revenue	...	...	...	..	8,47,196	1,47,898	...	...	...	...	...	9,95,094
TOTAL	21,31,589	1,00,74,741	47,47,840	26,90,257	1,19,87,808	87,87,637	1,24,67,729	62,13,469	2,85,362	3,45,71,161	1,98,27,909	11,37,85,502
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	24,028	...	...	...	24,028
Transit duty on excise opium	3,610	...	51	...	...	...	...	39,362	4,229	...	...	47,252
Gain on sale proceeds of excise opium and other drugs	46,377	11,30,515	34,35,565	21,01,983	14,90,547	10,53,522	8,26,053	6,34,462	60,456	13,76,017	14,89,233	1,36,44,730
Duty on Ganja	...	3,74,155	...	4,63,597	18,72,650	13,90,992	...	...	...	4,03,858	9,08,176	54,13,428
Fines, Confiscations, and Miscellaneous	1,680	44,688	1,59,116	2,853	37,573	27,364	9,905	2,259	66	1,60,039	34,128	4,80,271
TOTAL CIVIL DEPARTMENT ₹	21,83,256	1,16,24,099	83,42,572	52,58,690	1,53,88,578	1,12,60,115	1,33,03,687	69,13,580	3,50,113	3,65,11,075	2,22,59,446	13,33,95,211
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(a) 19,294	...	...	...	...	...	...	...	...	...	...	19,294
TOTAL EXCISE REVENUE	22,02,550	1,16,24,099	83,42,572	52,58,690	1,53,88,578	1,12,60,115	1,33,03,687	69,13,580	3,50,113	3,65,11,075	2,22,59,446	13,34,14,505
Deduct—Refunds	*722*	*4,015*	*3,638*	*6,084*	*16,843*	*42,828*	*15,231*	*18,395*	*2,768*	*39 519*	*4,47,561*	*5,97,604*
NET REVENUE from EXCISE ₹	22,01,828	1,16,20,084	83,38,934	52,52,606	1,53,71,735	1,12,17,287	1,32,88,456	68,95,185	3,47,345	3,64,71,556	2,18,11,885	13,28,16,901
	Total Revenue ₹13,34,14,505 converted into £ at ₹15										£	**8,894,300**
CHARGES.												
Salaries and Establishments	89,767	2,53,669	8,43,853	78,537	4,19,317	3,63,248	3,14,015	1,30,238	8,808	14,19,371	7,79,276	47,00,099
Rewards	...	12,310	1,98,746	9,276	52,492	27,869	21,697	7,185	979	43,467	28,020	4,02,541
Rents, Rates, and Taxes	500	4,156	2,653	1,206	6,672	746	3,471	...	...	8,919	7,164	35,487
Petty Construction and Repairs	...	4,173	...	230	645	953	...	...	...	99,603	7,207	1,12,811
Contingent Expenses	25,165	71,700	2,23,646	25,151	1,46,617	1,57,201	95,349	48,157	3,142	2,49,483	2,63,946	13,10,554
CHARGES IN INDIA ₹	1,16,432	3,46,508	12,68,898	1,14,400	6,25,743	5,50,017	4,34,532	1,85,580	12,929	(b) 18,20,840	(c) 10,85,613	65,61,492
	Total India converted into £ at ₹ 15=£1										£	**437,433**
CHARGES IN ENGLAND—												
Stores for India: Thermometers and hydrometers												96
											TOTAL EXCISE CHARGES £	437,529

(a) Northern Circle ₹ 14,029
Eastern „ 3,423
Western „ 1,805
Burma Division 37
19,294

(b) Includes ₹18,17,687 transferred from "Salt"—See page 42.
(c) Exclusive of ₹99,401 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REVENUE.												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.	1,897	...	...	...	...	...	(b)22,00,613	...	...	...	...	22,02,510
Cess on Lands for Canals and Railways . .	...	...	...	...	...	...	...	...	...	...	...	...
Cess on Lands for Village Service and Patwaries	...	...	...	...	...	...	...	82	...	...	...	82
Assessment on Wards' Estates for Establishment Charges	411	...	...	11,782	1,31,083	1,62,511	1,64,929	20,490	2,777	...	...	4,93,983
Miscellaneous	(a)880	...	...	...	257	5,442	...	...	...	...	...	6,579
TOTAL RECEIPTS under PROVINCIAL RATES .	3,188	...	...	11,782	1,31,340	1,67,953	23,65,542	20,572	2,777	...	...	27,03,154
Deduct—Refunds	...	...	...	...	*2,840*	*3,588*	*1,394*	...	...	...	...	*7,822*
NET RECEIPTS under PROVINCIAL RATES ₹	3,188	...	...	11,782	1,28,500	1,64,365	23,64,148	20,572	2,777	...	...	26,95,332
Total India ₹27,03,154 converted into £ at ₹15=£1 . £												**180,210**
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES .	...	...	...	...	...	...	...	...	...	...	...	...
Total India converted into £ at ₹15=£1 . £												**...**

(a) Local cess at one Rupee per cent. on exportation of Malwa Opium.

(b) Appropriation from the Local Rates in the Province of Agra on account of Rural Police Charges.

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1914.

	Gross Receipts.											
	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts Carried over.	No. of Items.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
SEA CUSTOMS.												
Imports.												
Special Import Duties.												
Arms, Ammunition and Military Stores	...	...	44,432	...	3,88,871	...	...	...	78,850	1,51,739	6,63,892	1
Liquors:												
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	2,53,861	...	2,01,033	...	...	...	80,433	3,37,302	8,72,629	2
Spirits and Liquors	...	...	23,13,196	...	36,69,138	...	...		14,33,980	44,96,588	1,19,12,902	3
Wines	...	...	61,745	...	1,72,076	...	...	...	93,831	2,55,281	5,82,933	4
Opium	...	...	255	...	3,506	...	...	...	1,031	1,999	6,791	5
Petroleum	...	...	1,31,892	...	32,70,657	...	...	...	719,399	29,31,161	70,53,109	6
Sugar (Countervailing Duties) Beet Sugar (Sec. 2B. of Act VIII of 1894 and VIII of 1902)	...	...	...	...	...	...	...	...	...	...	...	7
Beet and other Sugar	...	...	...	...	...	...	...	...	...	...	...	8
Tobacco	...	...	8,27,810	...	9,20 262	...	...	...	2,24,912	9,56,542	29,29,526	9
General Import Duties.												
Articles of Food and Drink (excluding Sugar)	...	...	6,86,004	...	7,21,759	7	...	...	3,71,346	12,64,721	30,43,837	10
Sugar (ordinary Duties)	...	...	3,62,290	...	39,95,363	...	...	...	3,55,878	45,19,572	92,33,103	11
Chemicals, Drugs (except Opium) Medicines and Narcotics, and Dyeing and Tanning Materials	...	...	93,312	...	4,83,948	...	...	...	2,33,803	10,30,112	18,41,175	12
Cotton Manufactures	...	...	16,06,334	...	97,83,091	...	...	...	16,31,030	82,73,784	2,12,94,239	13
Metals and Manufactures of:												
Silver Bullion and Coin	...	...	50	...	19,12,690	...	...	...	1,76,675	78,35,583	99,24,998	14
Other Metals and Manufactures of Metals	...	...	5,73,726	...	28,09,222	...	...	...	7,12,412	32,33,877	73,29,237	15
Oils (excluding Petroleum)	...	...	4,983	...	87,633	...	...	...	32,210	71,007	1,95,833	16

Manufactured Articles	...	...	19,73,002	...	40,35,144	...	...	...	13,95,116	79,36,914	1,53,40,176	17
Raw Materials and Unmanufactured Articles	...	...	1,96,684	...	2,21,746	...	...	...	62,507	8,96,551	13,77,488	18
Miscellaneous	...	...	...	...	...	...	...	...	...	*86*	*86*	19
Total Imports	...	...	91,29,576	...	3,26,76,139	7	...	...	76,03,413	4,41,92,647	9,36,01,782	20
Exports.												
Grain and Pulse:												
Paddy (Rice in husk)	...	...	1,10,837	,,	1,129	...	...	...	9,30,458	26,875	10,69,299	21
Rice	...	...	93,08,264	...	17,95,858	1,11,901	...	...	...	5,90,364	1,18,06,387	22
Pepper	...	...	...	...	...	...	...	...	...	809	809	23
Total Exports	...	...	94,19,101	...	17,96,987	1,11,901	...	...	9,30,458	6,18,048	1,28,76,495	24
Miscellaneous	...	...	849	...	3,00,319	568	...	...	248	2,47,353	5,49,337	25
TOTAL SEA CUSTOMS R	...	...	1,85,49,526	...	3,47,73,445	1,12,476	...	...	85,34,119	4,50,58,048	10,70,27,614	26
LAND CUSTOMS.												
Import Duty:												
On Cotton Goods	...	...	...	...	...	...	...	...	21,561	9,497	31,058	27
„ other Goods	...	...	...	...	...	...	...	...	2,37,549	2,29,389	4,66,938	28
Total Import Duty	...	...	...	...	...	...	...	...	2,59,110	2,38,886	4,97,996	29
Export Duty	...	...	...	...	...	...	...	...	24,219	28,078	52,297	30
Miscellaneous	...	...	...	...	...	...	...	...	...	13,228	13,228	31
TOTAL LAND CUSTOMS R	...	...	...	...	...	...	...	...	2,83,329	2,80,192	5,63,521	32
Excise Duty on Cotton Manufactures	36,885	3,00,919	...	...	78,770	...	2,22,931	18,004	2,13,166	45,68,188	54,38,863	33
Warehouse and Wharf Rents	...	...	1,010		8,026	...	...	...	19,442	11,169	39,647	34
Miscellaneous	...	...	92,230	...	...	2,015	...	...	72,022	1,37,390	3,03,657	35
GRAND TOTAL	36,885	3,00,919	1,86,42,766	...	3,48,60,241	1,14,491	2,22,931	18,004	91,22,078	5,00,54,987	11,33,73,302	36

Total Gross Receipts Rs. 11,33,73,302 converted into £ @ Rs. 15=£1 . £ 7,558,220

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1914—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks carried over.	No. of Items.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
SEA CUSTOMS.													
Imports.													
Special Import Duties.													
Arms, Ammunitions and Military Stores	6,63,892	...	...	32,472	...	2,94,769	...	...	...	64,469	67,492	4,59,202	1
Liquors :													
Ale, Beer, Porter, Cider and other fermented Liquors	8,72,629	...	...	1	...	573	...	...	...	748	851	2,173	2
Spirits and Liquors	1,19,12,902	...	...	4,302	...	46,525	...	...	...	6,158	64,803	1,21,788	3
Wines	5,82,933	...	...	224	...	1,390	...	...	...	705	640	2,959	4
Opium	6,791	...	...	...	...	...	...	...	...	69	25	94	5
Petroleum	70,53,109	...	...	60	...	1,955	...	...	...	1,610	27,602	31,227	6
Sugar (Countervailing duties) Beet Sugar (Sec. 2B. of Act VIII of 1894 and VIII of 1902)	...	...	...	...	...	...	...	...	...	...	...	...	7
Beet and other Sugar	...	...	...	...	...	...	...	...	...	...	...	...	8
Tobacco	29,29,526	...	...	122	...	1,950	...	...	...	1,978	4,235	8,285	9
General Import Duties.													
Articles of Food and Drink (excluding Sugar)	30,43,837	...	...	3,107	...	12,666	...	...	...	928	88,433	1,05,134	10
Sugar (ordinary Duties)	92,33,103	...	...	342	...	21,377	...	...	...	23	95,035	1,16,777	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	18,41,175	...	...	955	...	1,696	...	...	...	1,055	25,465	29,171	12
Cotton Manufactures	2,12,94,239	...	...	19,837	...	9,024	...	...	...	4,016	1,47,239	1,80,116	13
Metals and Manufactures of :													
Silver Bullion and Coin	99,24,998	...	...	...	...	4,725	...	...	...	...	61,865	66,590	14
Other Metals and Manufactures of Metals	73,29,237	...	...	5,036	...	11,473	...	...	...	3,813	64,490	84,812	15
Oils (excluding Petroleum)	1,95,833	...	...	15	...	99	...	...	...	33	23,801	23,948	16

Manufactured Articles	1,58,40,176	...	...	20,472	...	36,646	...	...	...	28,018	2,49,631	3,34,767	17
Raw Materials and Unmanufactured Articles	13,77,488	...	...	649	...	1,994	...	...	..	682	11,690	15,015	18
Miscellaneous	*86*	...	...	...	...	...	...	...	...	...	...	...	19
Total Imports	9,36,01,782	...	...	87,594	...	4,46,862	...	...	...	1,14,305	9,33,297	15,82,058	20
Exports.													
Grain and Pulse :													
Paddy (Rice in husk)	10,69,299	...	...	1,497	...	380	...	...	...	33,313	...	35,190	21
Rice	1,18,06,387	...	...	1,51,216	...	70,030	10,762	...	...	...	21,525	2,53,533	22
Pepper	809	...	...	...	...	...	...	...	...	...	...	...	23
Total Exports	1,28,76,495	...	...	1,52,713	...	70,410	10,762	...	...	33,313	21,525	2,88,723	24
Miscellaneous	5,49,337	...	...	15	...	9,710	...	...	...	...	208	9,933	25
TOTAL SEA CUSTOMS R	10,70,27,614	...	...	2,40,322	...	5,25,835	10,762	...	...	1,47,618	9,55,030	18,79,567	26
LAND CUSTOMS.													
Import Duty :													
On Cotton Goods	31,058	...	...	...	...	...	...	...	...	183	26	209	27
„ Other Goods	4,66,938	...	...	...	...	...	...	...	...	425	3,164	3,589	28
Total Import Duty	4,97,996	...	...	...	...	...	...	...	...	608	3,190	3,798	29
Export Duty	52,297	...	...	...	...	...	...	...	...	...	626	626	30
Miscellaneous	13,228	...	...	...	...	...	...	...	...	...	53	53	31
TOTAL LAND CUSTOMS R	5,63,521	...	...	...	...	...	...	...	...	608	3,869	4,477	32
Excise Duty on Cotton Manufactures	54,38,863	...	1,960	...	...	...	...	...	...	70	74,162	76,192	33
Warehouse and Wharf Rents	39,647	...	...	1	...	60	...	...	...	303	...	364	34
Miscellaneous	3,03,657	...	...	426	...	...	...	...	...	2,792	30,070	33,288	35
GRAND TOTAL R	11,33,73,302	...	1,960	2,40,749	...	5,27,042	10,762	...	...	1,51,391	10,63,131	19,95,035	36

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1914—*concld.*

	Total Gross Receipts Brought forward.	Total Refunds and Drawbacks Brought forward.	Net Receipts. India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Net Receipts.	No. of Items
	R	R	R	R	R	R	R	R	R	R	R	R	R	
SEA CUSTOMS.														
Imports.														
Special Import Duties.														
Arms, Ammunitions and Military Stores	6,63,892	4,59,202	...	...	11,960	...	94,102	...	...	...	14,381	84,247	2,04,690	1
Liquors:														
Ale, Beer, Porter, Cider and other fermented Liquors	8,72,629	2,173	...	...	2,53,860	...	2,00,460	...	...	...	79,685	3,36,451	8,70,456	2
Spirits and Liquors	1,19,12,902	1,21,788	...	...	23,08,894	...	36,22,613	...	...	...	14,27,822	44,31,785	1,17,91,114	3
Wines	5,82,933	2,959	...	...	61,521	...	1,70,686	...	...	...	93,126	2,54,641	5,79,974	4
Opium	6,791	94	...	...	255	...	3,506	...	...	...	962	1,974	6,697	5
Petroleum	70,53,109	31,227	...	...	1,31,832	...	32,68,702	...	...	...	7,17,789	29,03,559	70,21,882	6
Sugar (Countervailing Duties) Beet Sugar (Sec. 2B. of Act VIII of 1894 and VIII of 1902)	...	...	...	...	...	...	...	...	...	...	...	...	...	7
Beet and other Sugar	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Tobacco	29,29,526	8,285	...	...	8,27,688	...	9,18,312	...	...	...	2,22,934	9,52,307	29,21,241	9
General Import Duties.														
Articles of Food and Drink (excluding Sugar)	30,43,837	1,05,134	...	...	6,82,897	...	7,09,093	7	...	...	3,70,418	11,76,288	29,38,703	10
Sugar (ordinary Duties)	92,33,103	1,16,777	...	...	3,61,948	...	39,73,986	...	...	...	3,55,855	44,24,537	91,16,326	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	18,41,175	29,171	...	...	92,357	...	4,82,252	...		...	2,32,748	10,04,647	18,12,004	12
Cotton Manufactures	2,12,94,239	1,80,116	...	...	15,86,497	...	97,74,069	...		...	16,27,014	81,26,545	2,11,14,123	13
Metals and Manufactures of:														
Silver Bullion and Coin	99,24,998	66,590	...	...	50	...	19,07,965	...	...	...	1,76,675	77,73,718	98,58,408	14
Other Metals and Manufactures of Metals	73,29,237	84,812	...	...	5,68,690	...	27,97,749	...	...	...	7,08,599	31,69,387	72,44,425	15
Oils (excluding Petroleum)	1,95,833	23,948	...	...	4,963	...	87,534	...	...	...	32,177	47,206	1,71,885	16

Manufactured Articles	1,53,40,176	3,34,767	...	...	19,52,530	...	39,98,498	...	...	...	13,67,098	76,87,283	1,50,05,409	17
Raw Materials and Unmanufactured Articles	13,77,488	15,015	...	...	1,96,035	...	2,19,752	...	...	...	61,825	8,84,861	13,62,473	18
Miscellaneous	*86*	...	...	...	...	...	...	...	...	...	...	*86*	*86*	19
Total Imports	9,36,01,782	15,82,058	...	...	90,41,982	...	3,22,29,277	7	...	...	74,89,108	4,32,59,350	9,20,19,724	20
Exports.														
Grain and Pulse :														
Paddy (Rice in husk)	10,69,299	35,190	...	...	1,09,340	...	749	...	...	...	8,97,145	26,875	10,34,109	21
Rice	1,18,06,387	2,53,533	...	...	91,57,048	...	17,25,828	1,01,139	...	...	...	5,68,839	1,15,52,854	22
Pepper	809	...	...	...	...	...	...	...	...	...	...	809	809	23
Total Exports	1,28,76,495	2,88,723	...	...	92,66,388	...	17,26,577	1,01,139	...	...	8,97,145	5,96,523	125,87,772	24
Miscellaneous	5,49,337	9,933	...	...	834	...	2,90,609	568	...	...	248	2,47,145	5,39,404	25
TOTAL SEA CUSTOMS ₹	10,70,27,614	18,80,714	...	...	1,83,09,204	...	3,42,46,463	1,01,714	...	...	83,86,501	4,41,03,018	10,51,46,900	26
LAND CUSTOMS.														
Import Duty :														
On Cotton Goods	31,058	209	...	...	...	...	..	...	...	...	21,378	9,471	30,849	27
„ other Goods	4,66,938	3,589	...	...	...	...	...	...	...	...	2,37,124	2,26,225	4,63,349	28
Total Import Duty	4,97,996	3,798	...	...	...	...	...	...	...	...	2,58,502	2,35,696	4,94,198	29
Export Duty	52,297	626	...	...	...	...	...	...	...	...	24,219	27,452	51,671	30
Miscellaneous	13,228	53	...	...	...	...	...	...	...	...	...	13,175	13,175	31
TOTAL LAND CUSTOMS ₹	5,63,521	4,477	...	...	...	...	...	...	...	...	2,82,721	2,76,323	5,59,044	32
Excise Duty on Cotton Manufactures	54,38,863	76,192	36,885	2,98,959	...	...	78,770	...	2,22,931	18,004	2,13,096	44,94,026	53,62,671	33
Warehouse and Wharf Rents	39,647	364	...	...	1,009	...	7,966	...	...	...	19,139	11,169	39,283	34
Miscellaneous	3,03,657	33,288	...	...	91,804	...	...	2,015	...	...	69,230	1,07,320	2,70,369	35
GRAND TOTAL ₹	11,33,73,302	19,95,035	36,885	2,98,959	1,84,02,016	...	3,43,33,199	1,03,729	2,22,931	18,004	89,70,687	4,89,91,856	11,13,78,267	36

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1914.

	Burma (Rangoon).	Bengal (Calcutta).	Bihar and Orissa.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports *of Rangoon, Calcutta, Madras, and Bombay.*	₹	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	...	...	...	47,570	47,570
Establishment and Contingencies of Commissioner	...	...	...	...	79,300	79,300
Collectors, Deputy and Assistant (*a*)	47,866	87,146	...	32,058	90,041	2,57,111
Office and Wharf Establishment (*a*)	1,36,840	2,19,826	...	71,760	2,67,702	6,96,128
Preventive Establishment (*a*)	1,51,128	5,25,324	...	35,168	2,01,555	9,13,175
Appraising Establishment (*a*)	39,352	1,23,881	...	31,746	1,11,770	3,06,749
Overtime Allowance	77,864	2,38,961	...	10,992	1,14,612	4,42,429
Contingent Charges	96,446	1,18,326	...	18,350	41,315	2,74,437
Add—Portion transferred from Salt (see page 42)	...	...	...	...	1,69,857	1,69,857
Total Charges at the Principal Ports.	5,49,496	13,13,464	...	2,00,074	11,23,722	31,86,756
Ditto at other Ports (*vide* details below).	95,026	65,299	16,685	2,06,821	3,41,687	7,25,518
TOTAL CHARGES IN INDIA	6,44,522	13,78,763	16,685	4,06,895	14,65,409	39,12,274
Total India converted into £ at ₹15=£1					£	**260,818**
CHARGES IN ENGLAND:						
Stores for India: Chemical appliances, etc.					433	
Miscellaneous Expenditure					1	434
Total Customs Charges					£	**261,252**

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Burma.				
Akyab	(*a*)7,950	16,551	1,522	26,023
Bassein	(*a*)3,750	8,132	600	12,482
Bhamo	...	5,436	238	5,674
Kyauk-Phyu	...	744	31	775
Maungdaw	...	1,103	96	1,199
Mergui	...	7,717	697	8,414
Moulmein	(*a*)9,150	20,617	1,608	31,375
Sandoway	...	300	66	366
Tavoy	...	5,764	570	6,334
Victoria Point	...	2,171	213	2,384
Total Burma	20,850	68,535	5,641	95,026
Bengal.				
Chittagong	(*a*)12,033	48,407	4,859	65,299
Bihar and Orissa.				
Balasore	(*a*)3,187	4,298	1,056	8,541
Cuttack	1,200	4,652	365	6,217
Puri	...	1,864	63	1,927
Total Bihar and Orissa	4,387	10,814	1,484	16,685
Madras.				
Out ports	(*a*) 80,767	83,843	42,211	2,06,821
Bombay.				
Sind Division	50,825	2,69,128	21,734	3,41,687
Total Charges at other Ports	1,68,862	4,80,727	75,929	7,25,518

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 22.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION for the Year ended 31st March 1914.

REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:												
Income Tax:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Collections	2,75,161	6,86,773	18,57,324	3,45,947	60,88,866	11,65,328	22,32,697	14,01,657	99,089	32,15,779	59,56,906	2,33,26,127
Deductions by Government from Salaries and Pensions	3,49,856	1,65,241	3,89,636	77,783	5,04,822	1,91,464	4,04,124	2,95,149	53,065	4,01,903	4,31,027	32,64,073
Deductions from Interest on Government Securities	4,65,521	2,672	3,104	710	24,052	6,751	40,309	16,913	99	65,878	2,70,632	8,96,541
Penalties	81	8,055	2,721	2,624	11,790	16,949	3,563	5,831	...	21,169	14,286	87,069
Recoveries from Surplus Profits of Railway Companies	36,451	...	34,227	...	...	...	...	...	...	43,575	17,900	1,32,153
Other items	155	...	3,637	3	8,386	4,801	...	368	7	53	18,354	35,764
TOTAL CIVIL DEPARTMENT	11,27,225	8,62,741	22,90,649	4,27,067	66,37,916	13,85,293	26,80,693	17,19,918	1,52,860	37,48,360	67,09,105	2,17,41,827
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Post Office and Telegraph	2,05,141	...	...	...	...	...	...	...	...	...	...	2,05,141
„ Railways	3,46,583	...	...	...	...	...	...	...	...	...	...	3,46,583
„ Military Department	(a) 8,82,426	...	...	...	...	...	...	...	...	...	...	8,82,426
„ Marine „	18,640	...	...	...	...	...	...	...	...	...	...	18,640
„ Military Works	59,128	...	...	...	...	...	...	...	...	...	...	59,128
TOTAL OTHER DEPARTMENTS	15,11,918	...	...	...	...	...	...	...	...	...	...	15,11,918
TOTAL ASSESSED TAXES	26,39,143	8,62,741	22,90,649	4,27,067	66,37,916	13,85,293	26,80,693	17,19,918	1,52,860	37,48,360	67,09,105	2,92,53,745
Deduct—Refunds	*8,919*	*14,295*	*14,526*	*1,899*	*17,307*	*9,675*	*18,408*	*18,994*	*1,104*	*24,241*	*72,804*	*2,02,172*
NET REVENUE FROM ASSESSED TAXES	26,30,224	8,48,446	22,76,123	4,25,168	66,20,609	13,75,618	26,62,285	17,00,924	1,51,756	37,24,119	66,36,301	2,90,51,573
	Total Assessed Taxes in India ₹2,92,53,745 converted into £ at ₹15 = £1										**£**	**1,950,250**
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	2,674	12,908	46,539	4,663	1,54,577	44,790	264	16,935	958	39,175	1,45,318	4,68,801
	Total Charges in India converted into £ at ₹15 = £1										**£**	**31,254**

(a) Northern Circle . . . ₹ 2,87,725
Eastern Circle . . . 1,79,445
Western Circle . . . 2,21,556
Secunderabad Division . 80,013
Burma Division . . . 39,921
Supply Circle . . . 73,766
8,82,426

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.												
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Timber	5,61,753	93,571	21,98,234	86,525	16,730	6,705	7,317	60,583	1,813	2,83,121	13,14,683	46,31,035
Firewood and Charcoal	40,663	27,530	1,12,257	34	30	648	2,02,859	2,06,729	19,727	1,66,060	2,52,673	10,29,210
Bamboos	790	6,462	91	...	...	12,353	6	3,297	...	35,568	173	58,740
Sandal Wood	1,19,174	...	...	...	...	...	...	...	...	2,21,089	26,683	3,66,946
Grass and other minor Produce	5,990	1,13,005	312	23,380	1,180	46	1,70,732	52,216	54	58,034	1,69,420	5,94,369
	7,28,370	2,40,568	23,10,894	1,09,939	17,940	19,752	3,80,914	3,22,825	21,594	7,63,872	17,63,632	66,80,300
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	35,396	5,64,319	74,94,950	5,23,109	9,99,961	2,90,542	23,73,931	4,75,262	2,11,357	4,10,849	20,31,138	1,54,10,814
Firewood and Charcoal	19,095	2,74,447	2,19,023	14,530	2,29,294	45,387	2,42,871	1,91,808	12,044	7,85,487	4,24,494	24,58,480
Bamboos	1,992	2,26,919	3,00,185	19,950	39,251	24,337	1,85,121	12,782	...	2,33,102	96,500	11,40,139
Grazing and Fodder Grass	12,554	13,62,839	10,333	80,871	49,524	8,731	1,45,260	2,12,357	10,031	6,77,739	4,66,767	30,37,036
Other minor Produce	26,935	2,72,577	2,85,759	1,28,010	1,94,174	65,048	2,52,230	16,069	202	8,95,160	1,48,409	22,84,573
Commutation Fees	826	60,248	...	31,519	15,228	12,499	...	...	...	...	...	1,20,320
Other items	400	...	...	30,287	7,250	11,375	...	...	...	...	...	49,312
	97,198	27,61,349	83,10,250	8,28,276	15,34,682	4,57,919	31,99,413	9,08,278	2,33,664	30,02,337	31,67,308	2,45,00,674
CONFISCATED DRIFT AND WAIF WOOD	29	3,381	3,18,391	19,423	5,321	897	7,629	28,310	2,801	17,451	4,697	4,08,330
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:												
Duty on Foreign Timber and other Forest Produce	...	...	2,72,696	46,331	...	...	13,060	...	...	...	4,634	3,36,721
Revenue from shared and private Forests	6,360	2,370	...	24,178	...	...	...	2,040	1,517	...	1,190	37,655
	6,360	2,370	2,72,696	70,509	...	...	13,060	2,040	1,517	...	5,824	3,74,376
MISCELLANEOUS:												
Fines and Forfeitures	196	3,489	9,600	...	7,365	698	30,249	2,147	1,945	2,40,840	21,546	3,18,075
Refunds	81	2,849	11,118	804	679	2,464	709	1,256	26	...	2,746	22,732
Other Sources	13,966	1,72,448	1,92,516	69,018	50,124	10,005	80,513	90,087	5,194	1,75,820	1,37,403	9,97,094
	14,243	1,78,786	2,13,234	69,822	58,168	13,167	1,11,471	93,490	7,165	4,16,660	1,61,695	13,37,901
KHEDDAH RECEIPTS:												
Sale of Elephants	...	...	1,46,500	...	...	...	...	...	...	...	...	1,46,500
Other items	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	1,46,500	...	...	...	...	...	...	...	...	1,46,500
TOTAL FOREST REVENUE ₹	8,46,200	31,86,454	1,15,71,965	10,97,969	16,16,111	4,91,735	37,12,487	13,54,943	2,66,741	42,00,320	51,03,156	3,34,48,081
Total India converted into £ at R15=£1 £												2,229,872

X												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General and Chief Conservator of Forests	(b)50,182	28,140	29,981	...	...	...	...	...	...	...	...	1,08,303
Establishment and Contingencies . . .	44,791	16,130	31,780	...	...	...	...	...	...	...	...	92,701
TOTAL GENERAL DIRECTION . R	94,973	44,270	61,761	...	...	...	...	...	...	...	...	2,01,004
A.—CONSERVANCY AND WORKS.												
Timber and other Produce removed from the Forests by Government Agency	1,71,484	1,30,711	7,92,650	58,890	195	7,403	3,90,427	1,24,277	19,381	2,28,409	7,34,472	26,58,299
Timber and other Produce removed from the Forests by Consumers or Purchasers	390	1,50,341	1,39,526	22,275	1,15,613	10,911	55,175	5,226	776	1,31,476	55,952	6,87,661
Confiscated Drift and Waif Wood . . .	...	13	79,052	762	667	1,076	2,707	13,211	...	2,219	134	99,841
Revenue from Forests not managed by Government	133	...	143	1,685	...	...	3,613	...	...	...	...	5,574
Rent of leased Forests and Payments to Shareholders in Forests managed by Government . . .	...	...	...	62,252	360	...	1,71,734	45,685	31,848	16,590	32,837	3,61,306
Live Stock, Stores, Tools and Plant . . .	73,196	40,006	1,66,026	34,345	27,465	4,503	40,380	38,854	520	1,30,771	18,883	5,74,949
Communications and Buildings	53,565	2,46,913	2,95,348	2,01,199	1,03,631	76,373	2,20,211	1,17,559	10,281	3,46,735	1,99,208	18,71,023
Demarcation, Improvement, and Extension of Forests	1,31,135	2,04,450	4,52,060	70,324	49,699	26,791	3,08,536	83,313	1,900	5,13,722	1,57,248	19,99,178
Miscellaneous	25,039	30,789	36,158	19,291	3,884	2,404	25,926	9,023	3,392	11,830	53,708	2,21,444
TOTAL CONSERVANCY AND WORKS . R	4,54,942	8,03,223	19,60,963	4,71,023	3,01,514	1,29,461	12,18,709	4,37,148	68,098	13,81,752	12,52,442	84,79,275
B.—ESTABLISHMENTS.												
I.—Salaries.												
Pay of Conservators	...	57,882	83,423	35,646	27,339	18,582	37,634	26,902	...	82,438	60,574	4,30,420
Pay of Superior Officers (a)	(b) 1,76,706	2,81,604	6,26,323	1,19,191	1,02,025	80,093	2,08,514	1,16,335	22,416	3,86,553	3,13,184	24,35,944
Subordinate Forests and Depôt Establishments .	56,183	3,92,050	6,33,297	1,09,203	92,623	60,147	1,74,900	1,55,595	22,759	4,49,073	5,48,615	26,97,445
Office Establishments	46,578	1,49,963	3,37,757	39,135	31,962	23,251	95,281	48,946	4,024	2,04,257	1,77,515	11,58,669
Deputation and Special Allowances . . .	44,783	16,790	1,61,243	33,266	23,725	6,070	8,893	14,129	594	...	32,282	3,41,775
Compensation for dearness of provision . .	1,110	...	...	13,477	5,116	2,220	825	...	...	43,174	1,140	67,062
	3,25,360	8,98,289	18,45,043	3,49,918	2,82,790	1,90,363	5,26,047	3,61,907	49,793	11,65,495	11,36,310	71,31,315
II.—Travelling Allowances.												
Conservators	...	5,538	5,691	4,551	2,266	2,118	4,094	2,214	...	10,499	7,888	44,859
Superior Officers	23,051	40,594	1,20,259	26,522	18,693	15,245	40,008	35,459	4,313	61,889	60,959	4,46,992
Subordinate Forest and Depôt Establishments .	7,724	62,958	1,44,077	28,452	18,664	8,823	28,251	33,238	3,854	1,37,765	(c)53,662	5,27,458
Office Establishments	3,700	12,438	32,784	2,926	1,776	1,345	14,917	9,984	443	39,803	20,998	1,41,114
	34,475	1,21,528	3,02,811	62,451	41,399	27,531	87,270	80,895	8,610	2,49,946	1,43,507	11,60,423
III.—Contingencies.												
Stationery	468	1,615	2,944	1,131	741	65	4,304	820	106	...	6,836	19,030
Carriage of Tents and Records	4,074	33,242	44,294	2,263	1,672	2,386	29,650	10,053	1,214	...	8,310	1,37,158
Rents, Rates, and Taxes	3,929	2,481	8,980	1,775	1,413	599	2,148	4,327	542	8,284	9,885	44,363
Pay of Police Guards	...	...	...	...	153	39	1,988	...	...	...	...	2,180
Service Postage and Telegrams	3,444	15,644	15,879	7,648	3,154	1,886	9,002	8,785	796	40,012	21,071	1,27,321
Sundries	15,807	32,837	32,226	14,031	7,321	3,318	16,896	15,242	1,864	90,328	11,517	2,41,387
	27,722	85,819	1,04,323	26,848	14,454	8,293	63,988	39,227	4,522	1,38,624	57,619	5,71,439
TOTAL ESTABLISHMENTS . R	3,87,557	11,05,636	22,52,177	4,39,217	3,38,643	2,26,187	6,77,305	4,82,029	62,925	15,54,065	13,37,436	88,63,177
Carried over . R	9,37,472	19,53,129	42,74,901	9,10,240	6,40,157	3,55,648	18,96,014	9,19,177	1,31,023	29,35,817	25,89,878	1,75,43,456

(b) Includes Exchange Compensation Allowance. (c) Includes R997 and R910 on account of Forest School and Plague expenses, respectively.

No. 23.—ACCOUNT of Forest Revenue and of Expenditure, for Forest Management and Collection of Forest Revenue, for the Year ended 31st March 1914—*continued.*

		India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
Brought forward		Rs. 9,37,472	Rs. 19,53,129	Rs. 42,74,901	Rs. 9,10,240	Rs. 6,40,157	Rs. 3,55,648	Rs. 18,96,014	Rs. 9,19,177	Rs. 1,31,023	Rs. 29,35,817	Rs. 25,89,878	Rs. 1,75,43,456
C.—Kheddah Charges.													
I.—Salaries.													
Superintendence		...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment		...	...	...	...	...	...	...	...	...	...	...	...
Hospital Establishment		...	...	...	...	...	...	...	...	...	...	...	...
Other Establishment		...	...	...	...	...	...	...	...	...	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...
II.—Allowances.													
Travelling Allowance		...	...	...	...	...	...	...	...	...	...	...	...
Other Allowances		...	...	...	...	...	...	...	...	...	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...
III.—Contingencies.													
Feed and Carriage of Elephants		...	...	...	...	...	...	...	...	...	...	...	...
Conveyance of Kheddah Gear and Stores		...	...	...	...	...	...	...	...	...	...	...	...
Bonus and Rewards for elephant caught		...	...	...	...	...	...	...	...	...	...	...	...
Purchase of Medicines		...	...	...	...	...	...	...	...	...	...	...	...
Purchase and Repair of Materials		...	...	...	...	...	...	...	...	...	...	...	...
Rents, Rates, and Taxes		...	...	...	...	...	...	...	...	...	...	...	...
Official Postage and Telegrams		...	...	...	...	...	...	...	...	...	...	...	...
Sundries		...	...	165	...	...	...	...	...	...	...	...	165
		...	...	165	...	...	...	...	...	...	...	...	165
Total Kheddah Charges	R	...	...	165	...	...	...	...	...	...	...	...	165
Total Expenditure in India	R	9,37,472	19,53,129	42,75,066	9,10,240	6,40,157	3,55,648	18,96,014	9,19,177	1,31,023	29,35,817	25,89,878	1,75,43,621
												Total India converted into £ at R15 = £ 1	£ 1,169,575
Charges in England:													
Expenses in connection with and Allowances to Probationers for the Department, etc.													4,117
Stores for India: Chemical appliances, etc.													796
												Total Forest Expenditure	£ 1,174,488

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1914.

		India, General.	Central Provinces and erar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
RECEIPTS.													
Fees for Registering Documents		39,018	3,66,747	2,45,055	1,02,729	18,54,426	5,87,386	5,75,809	2,85,414	34,444	19,92,056	7,96,396	68,79,480
Fees for copies of Registered Documents		7,967	17,495	891	2,482	73,930	16,840	32,161	70,027	7,522	59,952	21,103	3,10,370
Miscellaneous		4,323	33,842	2,209	3,500	87,788	24,629	96,633	22,075	2,992	3,06,529	10,056	5,94,576
TOTAL REGISTRATION RECEIPTS	₹	51,308	4,18,084	2,48,155	1,08,711	20,16,144	6,28,855	7,04,603	3,77,516	44,958	23,58,537	8,27,555	77,84,426
Deduct—Refunds		*53*	*291*	*381*	*198*	*2,989*	*518*	*411*	*1,072*	*6*	*5,556*	*3,309*	*14,784*
NET RECEIPTS under REGISTRATION	₹	51,255	4,17,793	2,47,774	1,08,513	20,13,155	6,28,337	7,04,192	3,76,444	44,952	23,52,981	8,24,246	77,69,642
												Total India ₹77,84,426 converted into £ at ₹15=£1 . £	**518,962**
CHARGES.													
Superintendence		...	20,095	...	...	79,069	16,586	15,825	...	...	53,243	21,293	2,06,111
District Charges		16,282	1,12,291	1,06,644	58,611	10,47,489	3,15,970	2,73,389	1,19,932	11,195	12,15,512	3,48,367	36,25,682
TOTAL CHARGES under REGISTRATION	₹	16,282	1,32,386	1,06,644	58,611	11,26,558	3,32,556	2,89,214	1,19,932	11,195	12,68,755	3,69,660	38,31,793
												Total India converted into £ at ₹15=£1 . £	**255,453**

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1914.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	33,019		
„ Banswara	17,500		
„ Bundi	64,667		
„ Behut	1,400		
„ Chirkhari	2,861		
„ Doongurpur	8,750		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	57,500		
„ Kotah	2,34,720		
„ Kilcheepur	11,134		
„ Lawa	225		
„ Paldeo	320		
„ Punnah	9,955		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		12,32,891	
Contribution of Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	1,61,290		
Contributions towards cost of United Malwa Contingent:			
From Jowrah	1,37,127		
Contributions towards cost of Malwa Bheel Corps: ₹			
From Alirajpur	1,271		
„ Ajmeerah	18,868		
„ Burwanee	3,390		
„ Dhar	6,602		
„ Dewas	42,712		
„ Jhabuah	2,292		
„ Jobat	21		
		6,88,573	
Fees on Succession to Native States:			
Bijna Jagir	244		
Chief of Khetri State	39,709		
		39,953	
TOTAL INDIA, GENERAL			19,61,417
CENTRAL PROVINCES AND BERAR.		₹	
Tribute from Kawardha State		30,000	
„ Sakti „		1,500	
„ Nandgaon „		80,000	
„ Chuikhadan „		12,000	
„ Khairagarh „		80,000	
„ Bastar „		20,000	
„ Changbhokur „		387	
„ Raigarh „		5,500	
„ Udaipur „		800	
„ Sirguja „		5,000	
„ Korea „		500	
„ Jashpur „		2,500	
„ Sarangarh „		4,500	
TOTAL CENTRAL PROVINCES AND BERAR			2,42,687
Carried over			22,04,104

No. 25.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1914—*contd.*

		R	R
	Brought forward .	...	22,04,104
	BURMA.		
Tribute from	Shan States	4,33,400	
„	Momeik States	20,000	
„	Other States	500	
	TOTAL BURMA .		4,53,900
	ASSAM.		
Tribute from	Manipur	50,000	
„	Ramrai	100	
	TOTAL ASSAM .		50,100
	BENGAL.		
Tribute from	Cooch Behar	67,701	
	TOTAL BENGAL .		67,701
	BIHAR AND ORISSA.		
Tributes from	various Petty States	85,499	
	TOTAL BIHAR AND ORISSA .		85,499
	UNITED PROVINCES OF AGRA AND OUDH.		
Tribute from	Benares	1,90,000	
„	Kapurthala (Bahraich)	1,31,000	
	TOTAL UNITED PROVINCES OF AGRA AND OUDH .		3,21,000
	PUNJAB.		
Tribute from	Chumba	2,225	
„	Mandi	1,00,000	
„	Sukeith	11,000	
„	Various Petty States	32,166	
	TOTAL PUNJAB .		1,45,391
	MADRAS.		
Tribute from	Travancore	7,83,112	
Peskhash and Subsidy from	Cochin	2,00,089	
„ „	Mysore	35,00,000	
„ „	Travancore	13,318	
	TOTAL MADRAS .		44,96,519
	BOMBAY.		
Tribute from	Kathiawar	7,80,456	
„	Various Petty States	55,100	
Contribution from	Baroda State	4,15,405	
„	Jagirdars, Southern Mahratta Country	93,482	
Subsidy from	Cutch	82,258	
Fees on Succession :		14,26,701	
Taluka Sisang Chandli in the Halar Prant		198	
Khadal Taluka in the Mahikantha		2,100	
	TOTAL BOMBAY .		14,28,999
	TOTAL TRIBUTES, ETC. .		92,53,213
	Total India converted into £ at R15= £1 . £		**616,881**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section B.—Interest.

Revenue £1,352,119—Expenditure £1,515,653.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest	26	Receipts	63	...	1,352,119	...
Interest on Debt, other than that charged to Railways and Irrigation Works	27	Expenditure	65	...	...	726,427
Interest on other Obligations	28	Expenditure	69	...	...	789,226
				Total	1,352,119	1,515,653

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1914.

SOURCES OF INTEREST.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 326	5,77,240	...	...	...	11,92,602	...	...	4,000	29,382	5,20,410	14,29,306	37,52,940
Provincial Loans and Advances set forth in Account No. 90A, page 343	...	1,78,406	1,42,892	23,750	4,05,498	2,18,422	11,33,868	2,33,960	...	4,48,801	13,30,970	41,16,567
Other Advances	20,070	...	...	...	...	...	...	...	...	...	...	20,070
Total Interest on Loans and Advances .	5,97,310	1,78,406	1,42,892	23,750	15,98,100	2,18,422	11,33,868	2,37,960	29,382	9,69,211	27,60,276	78,89,577
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 32C, page 90 . . .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,644	2,254	...	489	10,545	2,756	22,438	...	...	6,516	90,620	1,37,262
Other Investments	2,02,192	...	...	...	...	...	...	...	...	...	...	2,02,192
Total Interest on Investments .	36,74,256	2,254	...	489	10,545	2,756	22,438	...	..	6,516	90,620	38,09,874
Arrears due to the Government.												
Of Land Revenue	...	...	...	...	1,706	229	...	...	...	19,121	525	21,581
Of other Revenue	...	...	...	...	382	188	...	...	...	11,677	48,317	60,564

Public Works Cess	...	...	...	...	11,053	...	...	...	...	...	...	11,053
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	37,325	...	1,464	1,013	39,802
Total Interest on Arrears due to Government	...	...	...	...	13,141	417	...	37,325	...	32,262	49,855	1,33,000
Sundry Accounts.												
Percentage from Subscribers to Service Funds on Foreign Service	875	...	...	...	...	...	...	...	...	...	439	1,314
Interest on Overdrawn Capital of Railway Companies	31,37,152	...	...	...	...	...	...	...	...	...	...	31,37,152
Interest on advances to Railway Companies charged to Capital	5,13,168	...	...	...	...	...	...	...	...	...	...	5,13,168
Sundry Items	...	1,782	45	...	2,903	951	118	...	...	1	1,416	7,216
Total Sundry Accounts	36,51,195	1,782	45	...	2,903	951	118	...	...	1	1,855	36,58,850
TOTAL RECEIPTS IN INDIA ₹	79,22,761	1,82,442	1,42,937	24,239	16,24,689	2,22,546	11,56,424	2,75,285	29,382	10,07,990	29,02,606	1,54,91,301
Total India converted into £ at ₹15=£ £												**1,032,754**

RECEIPTS IN ENGLAND:

	£	
Interest realized from Investment of Cash Balance	205,689	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	35,183	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	282	
Paper Currency Reserve Investment: Interest	78,211	
		319,365
TOTAL INTEREST RECEIPTS £		1,352,119

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1914.

	Amount of Loan, 31st March 1914.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	₹	₹	₹	₹
RUPEE DEBT.				
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	1,22,00,000	4,88,000	5,45,867	
				13,33,867
Loans bearing interest at 3½ per cent.:				
Transfer of 1842-43	22,52,38,400	78,83,344	79,31,796	
Loan of 1854-55	34,12,53,200	1,19,43,862	1,18,90,925	
Transfer Loan of 1st May 1865	37,49,78,700	1,31,24,255	1,30,46,850	
Loan of 1879	4,00,39,600	14,01,386	14,01,982	
Loan of 1900-1901	34,94,89,500	1,22,32,132	1,16,38,672	
				4,59,10,225
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	8,23,18,000	24,69,540	25,84,777	
				25,84,777
Paid in India on Loans in course of Discharge:				
5 per cent. Transfer Loan of 1872			25	
4 per cent. Loan of 1835-36			260	
4 per cent. Loan of 1842-43			1,055	
4 per cent. Loan of 1854-55			1,220	
4 per cent. Transfer Loan of 1st May 1865			557	
Reduced 4 per cent. Loan of 1879			229	
3½ per cent. Loan of 1893-94			73	
4 per cent. Raj-Malwa Railway, Cawnpore-Achneyra Section			141	
				3,560
Miscellaneous—				
Interest on Tanjore Bonds			5,668	
Discount on Loans—				
Discount on Loan raised during the year		10,37,500		
			10,37,500	
			10,43,168	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*1,269*	10,41,899
TOTAL INTEREST ON RUPEE DEBT IN INDIA			₹	5,13,24,328
Total India converted into £ at ₹15=£1			**£**	**3,421,622**
Carried over			£	3,421,622

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1914—*contd.*

	Amount of Loan, 31st March 1914.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
		Brought forward .		3,421,622
STERLING DEBT.				
India 3½ per cent. Stock	91,211,186	3,192,392	3,193,265	
India 3 per cent. Stock	66,212,384	1,986,372	1,991,570	
India 2½ per cent. Stock	11,806,837	295,158	295,139	
India Bonds	2,500,000	...	105,000	
East Indian Railway Debenture Stock, 4½ per cent. .	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock, 4 per cent. .	348,666	13,947	13,947	
South Indian Railway Debenture Stock, 4½ per cent. .	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent. .	2,701,450	108,058	108,058	
Madras Railway Debentures, 3¾ per cent.	...	...	6,375	
Indian Midland Railway Debentures, 4 per cent. .	...	...		
Ditto ditto 3¾ per cent. .	...	...		
Ditto ditto 3½ per cent. .	407,500	14,263	49,573	
Ditto ditto 3¼ per cent. . . .	...	...		
			5,846,656	
Discount Sinking Fund			(*a*) 66,140	
		TOTAL INTEREST ON STERLING DEBT . £		5,912,706
		GRAND TOTAL . £		(*b*) 9,334,418

(*a*) Includes £62.244 charged to "Interest on Ordinary Debt" and £3 836 charged to "State Railways—Interest on Debt."
(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India, General," with the exception of (1) Interest charged to Irrigation, (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts, and (3 Interest on Stock Notes which are shown by Provinces.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
					(*c*)		
India, General . . .	...	*—2,47,58,804*	10,36,231	*2,37,22,573*	5,39,53,685	*—17,80,183*	5,21,73,502
Central Provinces and Berar .	...	1,38,183	...	1,38,183	...	4,75,910	4,75,910
Burma	...	87,576	...	87,576	...	7,60,163	7,60,163
Assam	...	33,716	...	33,716	...	...	...
Bengal	...	4,39,897	...	4,39,897	...	3,67,921	3,67,921
Bihar and Orissa . . .	...	1,01,914	...	1,01,914	...	20,20,165	20,20,165
United Provinces of Agra and Oudh	...	11,25,833	(*f*) 5,668	11,31,501	...	37,19,558	37,19,558
Punjab	...	1,74,066	...	1,74,066	...	65,57,733	65,57,733
North-West Frontier Province	...	...	...	...	...	6,51,425	6,51,425
Madras	...	3,21,999	...	3,21,999	...	28,71,133	28,71,133
Bombay	...	8,71,865	...	8,71,865	...	21,48,674	21,48,674
Total India . ₹	...	*—2,14,63,755*	10,41,899	*—2,04,21,856*	5,39,53,685	1,77,92,499	7,17,46,184
Ditto converted into £ at ₹15=£1 . £	...	*—1,430,917*	69,460	*—1,361,457*	3,596,912	1,186,167	4,783,079
England . . . £	2,025,640	...	62,244	2,087,884	(*d*)3,706,233	(*e*) 118,679	3,824,912
TOTAL . £	2,025,640	*—1,430,917*	1,31,704	726,427	7,303,145	1,304,846	8,607,991

TOTAL £ 9,334,418

(c) Includes ₹9,41,736 on account of Interest on Specific Debt and ₹35,97,051 on account of Interest chargeable against Companies on Advances (*vide* footnote (*c*) to Account No. 53 A, page 140).
(*d*) Includes £1,659,145 interest at 3·2773 per cent. on a sum of £50,625,366 taken as Capital Outlay in England to 31st March 1914 on State Railways, and £175,500 on account of Interest chargeable against Companies on Advances.
(*e*) Represents Interest at 3·2773 per cent. on £3,621,238 taken as Capital Outlay in England to 31st March 1914 on Irrigation.
(*f*) Interest on Tanjore Bonds adjusted in the Provincial Books.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1914, in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1913.	Amount, 31st March 1914.	Rate of Interest per cent.	Amount on Interest paid during the year.
	₹	₹	₹	₹
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(*a*)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(*a*)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	41,900
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	1,828
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	17,667
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,46,84,866	1,45,17,795	6 and 3½	8,86,799
Bengal and Madras Service Family Pension Fund	3,13,684	3,77,082	4	11,774
Savings Banks.				
Bank Accounts.				
Post Office Savings Bank Deposits	(*b*) 20,61,18,874	23,16,74,426	3 and 3¼	61,90,957
State Railway Provident Institutions (Civil)	55,045	68,090	3 and 3¼	2,458
Do. do. (Departmental)	2,81,23,434	2,99,25,810	3 and 3¾	10,45,813
Financial Department Provident Fund	93,402	97,505	4	3,455
Civil Engineers' Provident Fund (Civil)	14,782	41,816	4	2,233
Do do. (Departmental)	(*b*) 6,06,611	5,12,966	4	19,337
Forest Officers' Provident Fund	(*b*) 5,53,462	4,70,444	4	18,204
Police Officers' Provident Fund	31,568	26,856	4	929
Northern India Salt Revenue Department Provident Fund	3,325	2,333	4	85
Civil Veterinary Department Provident Fund	91,595	89,856	4	3,515
General Provident Fund (Civil)	(*b*) 31,02,287	36,58,548	4	1,34,986
Do. do. (Departmental)	(*b*) 34,69,441	41,17,648	4	1,51,366
Other Miscellaneous Provident Fund (Civil)	43,558	52,014	4	1,796
Do. do. (Departmental)	3,283	278	4	57
Cemetery Endowment Fund	(*b*) 21,823	24,219	3 and 3¼	789
Special Accounts.				
Postal Insurance and Life Annuity Fund	(*b*) 96,23,705	1,05,44,084	3½	3,48,302
General Family Pension Fund	1,26,599	1,68,852	3 and 3¼	2,618
Hindu Family Annuity Fund	(*b*) 44,273	42,123	3 and 3¼	1,590
Bengal Christian Family Pension Fund	1,994	4,961	3 and 3¼	135
Post Office Guarantee Fund	3,27,071	3,15,620	4	12,000
Miscellaneous.				
Telegraph Fine Fund	3,564	3,229	3 and 3¼	101
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	...	2,40,02,520	3½	10,04,724
Refunds	...	...	...	13
TOTAL	26,90,15,313	32,22,96,152		99,13,871
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	57,881	88,814	4	3,310
Police Officers' Provident Fund	91,991	1,03,899	4	3,753
General Provident Fund	12,04,873	14,54,892	4	51,364
Cemetery Endowment Fund	12,804	13,463	3 and 3¼	466
Other Miscellaneous Provident Fund	18,346	980	4	312
TOTAL	13,85,895	16,62,048		59,205
Carried over ₹	27,04,01,208	32,39,58,200		99,73,076

(*a*) Shown under United Provinces of Agra and Oudh
(*b*) Differs from last year's closing balance for corrections since made.

No. 28—ACCOUNT showing the Obligations of the Government of INDIA, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1914, etc.—*contd.*

	Amount, 1st April 1913.	Amount, 31st March 1914.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	27,04,01,208	32,39,58,200		99,73,076
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	(*b*) 97,185	94,065	4	3,427
General Provident Fund	15,96,517	18,86,201	4	69,098
Civil Engineers' Provident Fund	1,65,326	53,164	4	1,992
Cemetery Endowment Fund	20,364	21,129	3 and 3½	734
Other Miscellaneous Provident Fund	3,510	6,624	...	177
Miscellaneous.				
Refunds	...	...	...	237
TOTAL .	18,82,902	20,61,183		75,665
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	25,608	28,965	3 and 3½	989
Police Officers' Provident Fund	2,272	...	4	...
General Provident Fund	(*b*) 4,69,013	5,86,646	4	20,573
Cemetery Endowment Fund	5,097	5,375	3 and 3½	174
Civil Engineers' Provident Fund	6,735	8,876	4	309
Miscellaneous.				
Refunds	...	...	...	11
TOTAL .	5,03,725	6,29,862		22,056
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	(*b*) 2,49,290	1,71,493	4	8,268
Police Officers' Provident Fund	73,477	48,799	4	2,354
General Provident Fund	(*b*) 20,69,583	27,01,347	4	93,413
Cemetery Endowment Fund	(*b*) 31,398	35,074	3 and 3½	1,141
Other Miscellaneous Provident Fund	49,408	61,736	4	163
Miscellaneous.				
Miscellaneous Accounts	...	...	...	8,583
Refunds	...	...	...	3
TOTAL .	24,73,156	30,21,449		1,13,925
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	87,479	94,553	4	3,457
General Provident Fund	(*b*) 11,92,669	16,04,454	4	55,702
Civil Engineers' Provident Fund	1,96,056	1,81,694	4	6,927
Cemetery Endowment Fund	14,429	15,499	3 and 3½	525
Other Miscellaneous Provident Fund . . .	5,513	7,914	4	229
Miscellaneous.				
Interest on Miscellaneous Accounts	...	...	...	...
Refunds	...	...	...	902
TOTAL .	14,96,156	19,04,114		67,742
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,46,15,486	1,46,12,290	6, 5 and 4	7,67,161
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(*a*)	(*a*)	5	2,400
Book Debt Loan on account of Madho Rao	(*a*)	(*a*)	4	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	27,870	19,841	4	726
General Provident Fund	27,33,231	33,01,899	4	1,18,372
Cemetery Endowment Fund	80,983	85,542	3 and 3½	2,888
Civil Engineers' Provident Fund	1,80,396	1,50,057	4	3,741
Opium Department Provident Fund	5,777	6,538	4	242
Other Miscellaneous Provident Fund	16,321	10,230	4	355
TOTAL .	1,78,60,064	1,83,86,397		9,30,605
Carried over	29,46,22,211	34,99,61,205		1,11,83,069

(*a*) Shown under India, General.

(*b*) Differs from last year's closing balance for corrections since made.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1914, etc.—*contd.*

	Amount, 1st April 1913.	Amount, 31st March 1914.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	29,46,22,211	34,99,61,205		1,11,83,069
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree .	10,000	10,000	5	...
Savings Banks.				
Police Officers' Provident Fund	(a)34,072	24,682	4	896
General Provident Fund	23,52,669	28,18,782	4	1,01,120
Cemetery Endowment Fund	43,012	45,438	3 and 3½	1,774
Civil Engineers' Provident Fund	2,47,442	1,32,990	4	5,473
Other Miscellaneous Provident Funds	24,164	29,599	4	971
Refunds				7
TOTAL .	27,11,359	30,61,491		1,10,241
North-West Frontier Province— Cemetery Endowment Fund	5,263	5,493	3 and 3¼	...
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus .	1,260	1,260	5	37
Service Funds.				
Military Assistant Surgeons' Fund	3,57,541	3,55,842	4	14,625
Savings Banks.				
Forest Officers' Provident Fund	99,519	1,03,460	4	3,941
Police Officers' Provident Fund	81,630	95,522	4	3,509
General Provident Fund	26,79,294	32,87,343	4	1,16,517
Cemetery Endowment Fund	(a) 12,789	15,809	3 and 3¼	533
Civil Engineers' Provident Fund	2,15,164	1,91,136	4	7,773
Other Miscellaneous do.	(a) 18,405	22,145	4	750
Miscellaneous.				
Miscellaneous Accounts	...		...	410
Refunds	...		...	1,098
TOTAL .	34,65,602	40,72,517		1,49,193
Carried over .	30,08,04,435	35,71,00,706		1,14,42,503

(a) Differs from last year's closing balance for corrections since made.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1914, etc.—*concld.*

		Amount, 1st April 1913.	Amount, 31st March 1914.	Rate of Interest per cent.	Amount of Interest paid during the year.
		₹	₹	₹	₹
Brought forward		30,08,04,435	35,71,00,706		1,14,42,503
BOMBAY.					
Special Loans.					
Loans from the late King of Oudh				(a)	49,840
Educational Funds	}	9,11,548	9,11,548	6 and 5	13,203
Charitable Funds	}				32,150
Service Funds.					
Uncovenanted Service Family Pension Fund (Widows Branch)	(b)	30,37,540	30,89,578	...	1,63,836
Savings Banks.					
Bank Accounts.					
State Railway Provident Institutions		11,459	12,921	...	469
Forest Officers' Provident Fund	(b)	12,831	1,441	4	288
Police Officers' Provident Fund	(b)	43,229	20,568	4	752
General Provident Fund		28,85,359	35,09,818	4	1,25,796
Cemetery Endowment Fund		67,978	69,967	3 and 3½	2,444
Civil Engineers' Provident Fund		51,681	52,090	4	1,914
Other Miscellaneous Provident Fund		15,423	22,122	...	713
Special Accounts.					
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	(b)	33,457	40,812	3 and 3½	997
Local Fund Pension Fund	(b)	96,894	1,11,989	3 and 3½	3,205
Miscellaneous.					
Refunds		...	...	...	275
TOTAL		71,67,399	79,02,854		3,95,882
GRAND TOTAL ₹		30,79,71,834	36,50,03,560		1,18,38,385
Grand Total of Interest converted into £ at ₹15 = £1				£	**789,226**

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Funds	8,86,799	...	...	...	...	...	...	...	...	1,63,836	10,50,635
Bengal and Madras Service Family Pension Fund	11,774	...	...	...	...	...	...	...	...	...	11,774
Military Assistant Surgeons' Fund	...	...	...	...	...	...	...	...	14,625	...	14,625
TOTAL SERVICE FUNDS ₹	8,98,573	...	...	...	...	...	...	...	14,625	1,63,836	10,77,034
SAVINGS BANKS.											
Bank Accounts.											
Post Office Savings Bank	61,90,957	...	...	...	...	...	...	...	...	...	61,90,957
State Railway Provident Institutions	10,18,271	...	...	989	...	...	...	...	...	469	10,49,729
Financial Department Provident Fund	3,455	...	...	...	...	...	...	...	...	...	3,455
Civil Engineers' Provident Fund	21,570	3,310	1,992	309	8,238	6,927	3,741	5,473	7,773	1,914	61,277
Forest Officers' Provident Fund	18,204	...	...	...	...	...	...	...	3,941	288	22,433
Police Officers' Provident Fund	929	3,753	3,427	...	2,354	3,457	726	896	2,509	752	19,803
Opium Department Provident Fund	...	...	...	...	...	...	242	...	...	...	242
Northern India Salt Revenue Department Provident Fund	85	...	...	...	...	...	...	...	...	...	85
Civil Veterinary Department Provident Fund	3,515	...	...	...	...	...	...	...	...	...	3,515
General Provident Fund	2,85,352	51,364	69,098	20,573	93,413	55,702	1,18,372	1,01,120	1,16,517	1,25,796	10,38,307
Other Miscellaneous Provident Funds	1,853	312	177	...	163	229	355	971	750	713	5,523
Cemetery Endowment Fund	789	436	734	174	1,141	525	2,888	1,774	533	2,444	11,468
Special Accounts.											
Postal Insurance and Life Annuity Fund	3,48,302	...	...	...	...	...	...	...	...	...	3,48,302
Other Special Accounts	16,343	...	...	...	...	...	...	...	...	4,202	20,545
TOTAL SAVINGS BANKS ₹	79,40,625	59,205	75,428	22,045	1,05,339	66,840	1,26,324	1,10,234	1,33,023	1,36,578	87,75,641

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-14.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Details of Accounts.	Page	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Post Office . .	29	Receipts and Expenditure	72	...	2,410,210	2,092,019
Telegraph . .	30	Receipts	73	...	1,188,309	...
,, . .	,,	Expenditure	74	...	...	1,180,985
,, . .	30A	Details of Message Revenue, Indian Telegraphs	74	769,959	...	...
,, . .	30B	Details of Message Revenue, Indo-European Telegraphs	75	86,563	...	...
,, . .	30C	Capital Cost of Indian Telegraph Lines .	75	247,799	...	...
,, . .	30D	Outlay on Construction of Telegraph Lines .	79	176,640	...	...
,, .	30E	Details of Working and Maintenance of the Indian Telegraph Department . . .	80	846,955	...	...
,, . .	30F	Capital Cost of Indo-European Telegraph Lines	81	23,157	...	..
,, . .	30G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	82	44,739	...	...
,, . .	30H	Do. do. Persian Section .	83	32,454	...	...
Mint . . .	31	Receipts and Charges	84	...	339,841	132,630

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1914.

	₹	₹	₹
RECEIPTS.			
India, General.			
IMPERIAL.			
Postage realised in Cash		13,64,165	
Gross Sale of Postage and Unified Stamps:			
Ordinary Stamps		3,87,26,801	
Service Stamps		56,58,168	
Receipts on account of Money Orders		61,03,161	
Receipts on account of British Postal Orders		39,720	
Fees and Petty Receipts		2,07,788	
		5,20,99,803	
Deduct—	₹		
Net Payments made by India in respect of correspondence and parcels exchanged between it and London	*1,59,372*		
Do. do. between it and other Foreign and Colonial Administrations	*1,68,496*		
Civil Department Share of ordinary Postage and Unified Stamps	*19,00,800*		
Telegraph Department Share of Postage and Unified Stamps	*1,37,06,128*		
Refunds	*11,860*	*1,59,46,656*	
TOTAL RECEIPTS OF THE POST OFFICE			3,61,53,147
Total India converted into £ at ₹15=£1	£		**2,410,210**
CHARGES.			
India, General.			
IMPERIAL.			
Direction:			
Director-General, Deputy Directors-General, Assistant Directors-General, and Personal Assistant to Director-General		(*a*) 1,28,103	
Office Establishment		1,17,826	
Allowances		48,282	
Supplies and Services		780	
Contingencies		24,379	
			3,19,370
Circle Offices—Post Office and Railway Mail Service:			
Postmasters-General, Deputy Postmasters-General, Inspectors-General, Railway Mail Service and Sorting		(*a*) 2,73,363	
Personal Assistants to Postmasters-General and Inspectors-General, Assistant Superintendents attached to Office of Inspectors-General and Inspectors attached to Offices of Postmasters-General and Inspectors General		(*a*) 1,40,475	
Office Establishment		9,11,301	
Allowances		1,24,871	
Supplies and Services		4,15,833	
Contingencies		2,14,513	
			20,80,416
Office of Account and Audit:			
Accountant General, Deputy Accountants General, and Assistant Accountants General, etc., etc.		(*a*) 1,14,867	
Office Establishment		6,85,262	
Allowances		22,794	
Supplies and Services		214	
Contingencies		35,617	
		8,58,754	
Less—Cost debitable to Telegraphs		*21,200*	
			8,37,554
Presidency and District Offices:			
Supervision, Post Office and Railway Mail Service:			
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors		(*a*) 10,20,467	
Office Establishment		2,78,916	
Allowances		5,32,633	
Supplies and Services		317	
Contingencies		59,462	
		18,91,795	
Post Offices and Sorting and other charges:—			
Presidency Postmasters		39,925	
Postmasters and Office Establishment		1,38,53,684	
Allowances		5,12,528	
Supplies and Services		3,52,219	
Contingencies		13,86,444	
		1,61,44,600	
			1,80,36,395
Conveyance of Mails:			
Subsidies for Conveyance of Mails		20,88,067	
Road Establishment and Charges		21,26,588	
Ferry and Boat Establishment and Charges		33,306	
Gratuities to Masters of Ships		2,208	
Passenger Service Establishment and Charges		4,291	
Railway Charges		30,82,064	
			73,36,524
Stationery and Printing			(*b*) 9,66,900
Miscellaneous			(*c*) 9,73,817
TOTAL CHARGES IN INDIA			3,05,50,976
Total India converted into £ at ₹15=£1		£	**2,036,732**
CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		54,588	
Miscellaneous expenditure		7	
Stores for India: Lead sealing presses, etc.		692	
			55,287
TOTAL CHARGES OF THE POST OFFICE		£	2,092,019

(*a*) Includes Exchange Compensation Allowance.
(*b*) Includes ₹3,07,000, cost of Stationery, etc., supplied from Central Stores.
(*c*) Includes ₹8,39,210, cost of postage stamps issued for Postal and Revenue purposes.

No. 30.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1914.

	India.	India Converted into £ at ₹15=£1.	England.	Capital.	Revenue.
	₹	£	£	£	£
RECEIPTS.					
INDIAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . . . . (*Account No. 30A*)	1,15,49,388	769,959	...	...	769,959
Rent of Wires and Instruments leased to Railways and Canals	27,52,472	183,498	...	...	183,498
Rent of Telephones	7,79,773	51,972	...	...	51,972
Royalties from Telephone Companies	82,852	5,523	...	...	5,523
Recoveries from Guarantors	1,00,969	6,731	...	...	6,731
Miscellaneous Revenue	71,171	4,745	...	...	4,745
TOTAL INDIAN TELEGRAPHS .	1,53,36,425	1,022,428	...	...	1,022,428
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . . . . (*Account No. 30B*)	23,89,648	159,310	*—72,747*	....	86,563
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund	...	...	46,683	...	46,683
Miscellaneous Revenue	26,794	1,786	202	...	1,988
TOTAL INDO-EUROPEAN TELEGRAPHS .	24,16,442	161,096	*—25,862*	...	135,234
Add—Payments in England taken in reduction of receipts	...	...	30,647	...	30,647
TOTAL .	24,16,442	161,096	4,785	...	165,881
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,77,52,867	1,183,524	4,785	...	1,188,309
		GRAND TOTAL		1,188,309	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines . . . (*Account No. 30C*)	26,49,596	176,640	...	176,640	...
Buildings . . . . („ „ „)	3,3 6	225	...	225	...
Apparatus and Plant . . („ „ „)	4,96,600	33,107	...	33,107	...
Stores and other Suspense Accounts	*—22,40,046*	*—149,336*	142,378	*—6,958*	...
Deduct—					
Receipts on Capital Accounts, etc. (*Account No. 30C*)	*12*	*1*	...	*1*	...
TOTAL CAPITAL .	9,09,514	60,635	142,378	203,013	...
REVENUE:					
General Charges . . . (*Account No. 30E*)	19,30,112	128,674	10,548	...	139,222
Maintenance of Lines („ „ „)	20,52,600	136,840	...	...	136,840
Working and Maintenance of Signal Offices(„ „ „)	85,10,114	567,361	...	...	567,361
Suspense Accounts („ „ „)	52,985	3,532	...	...	3,532
TOTAL REVENUE .	1,25,46,111	836,407	10,548	...	846,955
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL:					
Persian Gulf Section:					
Lines . . . . (*Account No. 30F*)	19,033	1,269	...	1,269	...
Buildings . . . . („ „ „)	1,961	131	...	131	...
Stores and other Suspense Accounts . . .	*—2,09,234*	*—13,949*	25,026	11,077	...
TOTAL PERSIAN GULF SECTION .	*—1,88,240*	*—12,549*	25,026	12,477	...
INDO-EUROPEAN TELEGRAPHS, Carried over .	*—1,88,240*	*—12,549*	25,026	12,477	...
TOTAL INDIAN TELEGRAPHS, carried over .	1,34,55,625	897,042	152,926	203,013	846,955

No. 30.—ACCOUNT of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1914—*contd.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	₹	£	£	£	£
Total Indian Telegraphs, Brought forward	1,34,55,625	897,042	152,926	203,013	846,955
Indo-European Telegraphs, Brought forward	*—1,88,240*	*—12,549*	25,026	12,477	...
INDO-EUROPEAN TELEGRAPHS—*contd.*					
Capital—*contd.*					
Persian Section:					
Lines (*Account No. 30F*)	1,37,022	9,135	...	9,135	...
Buildings („ „ „)	6,986	466	...	466	...
Stores and Suspense Accounts („ „ „)	16,071	1,071	...	1,071	...
Apparatus and Plant („ „ „)	119	8	...	8	...
Total Persian Section	1,60,198	10,680	...	10,680	...
Total Capital	*—28,042*	*—1,869*	25,026	23,157	...
Revenue:					
Persian Gulf Section:					
General Charges (*Account No. 30G*)	73,974	4,931	2,856	...	7,787
Maintenance of Lines („ „ „)	76,313	5,088	...	...	5,088
Maintenance of Cable („ „ „)	1,73,246	11,550	...	...	11,550
Working and Maintenance of Signal Offices („ „ „)	2,73,436	18,229	...	...	18,229
Subsidies and Royalties („ „ „)	31,279	2,085	...	...	2,085
Total Persian Gulf Section	6,28,248	41,883	2,856	...	44,739
Persian Section:					
General Charges (*Account No. 30H*)	1,70,439	11,362	1,046	...	12,408
Maintenance of Lines („ „ „)	1,19,906	7,994	...	...	7,994
Working and Maintenance of Signal Offices („ „ „)	1,80,189	12,012	40	...	12,052
Total Persian Section	4,70,534	31,368	1,086	...	32,454
Total Revenue	10,98,782	73,251	3,942	...	77,193
Total Indo-European Telegraphs	10,70,740	71,382	28,968	23,157	77,193
Add—Payments in England taken in reduction of receipts	...	...	30,647	...	30,647
Total	10,70,740	71,382	59,615	23,157	107,840
Total Charges, Telegraph Department	1,45,26,365	968,424	212,541	226,170	954,795
			GRAND TOTAL £	1,180,965	

No. 30A.—DETAILED ACCOUNT of the Indian Telegraph Message Revenue.

Indian Telegraphs.	Amount.
	₹
Receipts:	
Postage Stamps on Messages	1,37,06,128
State (bearing) Messages, etc.	13,79,196
From other Telegraph Administrations	6,46,893
Total	1,57,32,217
Deduct:	
Payments to other Telegraph Administrations	41,27,387
Refunds of Over charges and Delivery Charges	55,442
Total Deduction	41,82,829
Net Message Revenue	1,15,49,383
Net Message Revenue converted into £ at R15=£1 £	769,959

No. 30B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPHS.	India.	India Converted into £ at R15=£1.	England.	TOTAL.
	₹	£	£	£
Receipts from Indian Telegraph Department	21,98,483	146,564	...	146,564
Cash collections in Gulf Section	2,06,069	13,738	...	13,738
" Persian Section	—*14,984*	—992	4,583	3,591
TOTAL	23,89,648	159,310	4,583	163,893
Deduct:				
Payments to other Administrations	...	...	*77,330*	77,330
NET MESSAGE REVENUE	23,89,648	159,310	—*72,747*	86,563

No. 30C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1913-14.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	₹	₹	₹	₹	₹
Departmental, Railway and Canal } *Account No. 30D*	21,01,513	...	21,01,513	8,89,50,936	9,10,52,449
Under Agreement } *Account No. 30D*	2,97,284	...	2,97,284	34,33,085	37,30,369
Gilgit Lines } *Account No. 30D*	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—*56,745*	—*56,745*
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts (*Account No. 30D*)	2,50,799	...	2,50,799	1,78,554	4,29,353
TOTAL TELEGRAPH LINES	26,49,596	...	26,49,596	9,26,95,091	9,53,44,687
Telegraph Buildings:					
Signal Offices	1,659	6,68,998	6,70,657	93,60,067	1,00,30,724
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	76	76	52,224	52,300
Store Houses	1,717	2,715	4,432	8,39,993	8,44,425
Workshop Buildings	...	...	...	3,84,939	3,84,939
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	3,376	6,71,789	6,75,165	1,06,78,243	1,13,53,408
Apparatus and Plant:					
Equipment of Signal Offices	4,00,798	...	4,00,798	54,72,620	58,73,418
Miscellaneous	95,802	...	95,802	4,65,666	5,61,468
TOTAL APPARATUS AND PLANT	4,96,600	...	4,96,600	59,38,286	64,34,886
Payments to Marconi Co.	41,359	...	41,359	7,45,455	7,86,814
Payments to Automatic Telephone Co., London	74,301	...	74,301	...	74,301
Stores	—*2,33,561*	...	—*2,33,561*	61,96,113	59,62,552
Other Suspense Accounts	13,524	...	13,524	—*17,031*	—*3,507*
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	—*2,20,037*	...	—*2,20,037*	85,94,111	83,74,074
TOTAL	30,45,195	6,71,789	37,16,984	11,86,51,186	12,23,68,170
Deduct:					
Receipts on Capital Account, etc.	*12*	...	*12*	*6,66,856*	*6,66,868*
TOTAL CAPITAL, IMPERIAL	30,45,183	6,71,789	37,16,972	11,79,84,330	12,17,01,302
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	30,45,183	6,71,789	37,16,972	11,80,36,700	12,17,53,672
Total converted into £ at R15=£1	**203,013**	**44,786**	**247,799**	**7,869,113**	**8,116,912**

No. 30-D.—STATEMENT of Outlay on Indian Telegraph (Departmental, and Railway and Canal, etc.) Lines, constructed during the year 1913-1914.

List of Lines Constructed.	Outlay during the year.
DEPARTMENTAL LINES.	£
Bankipur Division.	
Erecting a 600 lbs. p. m. iron wire from Manpur to Gya	412
Calcutta Division.	
Erecting an extra 300 lbs. copper wire from Narculdanga to Pangsa	28,943
Erecting an extra 600 lbs. p. m. iron wire from Narculdanga to Nattore	21,842
Erecting an extra 600 lbs. p. m. iron wire from Narculdanga to Khana Junction	9,221
Erecting a 300 lbs. iron wire from Calcutta to Jessore	25,519
Cuttack Division.	
Erecting a 600 lbs. iron wire from Khana Junction to Manpur	24,235
Darjeeling Division.	
Erecting an extra 600 lbs. p. m. iron wire from Nattore to Saidpur	8,356
Bombay Division.	
Constructing a line from Bhimdi to Mokhada	—75
Erecting Telephone lines for Poona Telephone Exchange	1,816
Installation of telephone system at Kirkee	1,734
Moulmein Division.	
Erecting an extra wire from Moulmein to Tavoy	29,515
Establishing a Central Exchange Telephone system at Mergui	4,723
Rangoon Division.	
Erecting a 300 lbs. p. m. copper wire from Rangoon to Prome	35,321
Constructing a line from Shwedaung to Kyangin	19,856
Ajmer Division.	
Reinsulating lines from Karachi to Hyderabad Sind	7
Chittagong Division.	
Reconstructing the line from Bhairab to Tangi	—3,063
Erecting a wire from Chittagong to Ramu	12,945
Reconstructing the lines from Ashuganj to Ashuganj cable house	—77
Erecting copper wire from Comilla to Chittagong	12,439
Laying 3 cables from Ashuganj to Bhairab	—579
Dacca Division.	
Erecting a copper wire from Rajbari to Pangsa	3,352
Reconstructing the line from Dacca to Tangi	—178
Construction of Trunk Telephone line from Dacca to Narayanganj	—2,148
Carried over	2,34,116

List of Lines Constructed.	Outlay during the year.
	£
Brought forward	2,34,116
DEPARTMENTAL LINES—*contd.*	
Shillong Division.	
Erecting an extra wire from Chapparmukh to Dimapur	5,600
Do. do. Jorhat to Dergaon	851
Trichinopoly Division.	
Erection of Telephone line from Alleppy to Cochin	—11
Lucknow Division.	
Shifting line from Malhaur to Barabanki	886
Laying underground cables from Lucknow to City Station	8,587
Total Departmental Lines	2,50,029
RADIO TELEGRAPH MASTS.	
E. E. in Chief.	
Erection of Radio Telegraph masts at Nagpur	—202
Do. do. at Karachi	—3,092
Do. do. at Lahore	849
Do. do. at Bombay	303
Do. do. at Madras	42,829
Do. do, at Peshawar	47,639
Do. do. at Secunderabad	45,849
Do. do. at Quetta	44,723
Do, do. at Victoria Point	6,310
Do. do. at Rangoon	13,348
Do. do. at Port Blair	7,000
Do. do. at Diamond Island	8,416
Total Radio Lines	2,13,972
Total Departmental and Radio Lines	4,64,001
COMBINED OFFICE LINES.	
Combined Office Line works in Bengal	44,815
Do. do. in Bombay and Central	60,111
Do. do. in Burma	62,155
Do. do. in Eastern Bengal	55,557
Do. do. in Madras	61,584
Do. do. in Punjab	41,740
Do. do. in the United Provinces	61,258
Total Combined Office Lines	3,87,220(*b*)
Departmental Lines including Radio and Combined Office Lines	8,51,221
Other Items	4,85,674
Total	13,36,895
Add—Share of Establishment	(*a*)1,99,805
Store, Contingencies	28,993
Total Departmental Lines including Radio and Combined Office Lines	15,65,693
Total converted into £ at R15=£1 £	104,379
Carried over	15,65,693

(a) *See* note (*a*), page 79.
(b) Includes Rs. 2,54,503 on account of Lines under agreement.

No. 30D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, AND RAILWAY and CANAL, ETC.) LINES, constructed during the year 1913-14—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹
Brought forward .	15,65,693
RAILWAY LINES.	
Bankipur Division.	
Erecting one 450 lbs. iron wire from Samastipur to Roserah	1,714
Do. a 2nd wire from Dhulian to Jangipur .	—480
Do. a telegraph line with two wires for B. N. W. Ry. from Roserah to Khagaria	18,015
Do. a 2nd wire for E. I Ry. from Barharwa to Dhulian	1,721
Do. a 450 lbs. iron wire for B. N. W. Ry. from Khagaria to Mausi	553
Calcutta Division.	
Erecting a through iron wire from Bargachia to Amta	3,649
Constructing a Telegraph line of 300 lbs. iron wire for E. I. Ry. from Saktigarh to Kammarkundu .	9,937
Erecting an iron wire from Katwa to Azimganj .	551
Do. two extra wires from Sonarpur to Canning Town	1,401
Do. through wire for B. B. Light Ry. from Patipukur to Belliaghata . . .	1,483
Do. 200 lbs. copper wire from Howrah to Khana Junction . . .	11,483
Do. a 2nd wire from Kaliganj to Kotchandpur	550
Do. do. from Jessore to Jhenidah .	1,691
Cuttack Division.	
Erecting a 2nd wire from Ranchi to Lohardaga .	14
Constructing a line from Bokharo to Ramgarh .	—2
Erecting a 2nd wire for B. N. Ry. from Mohunda to Bokharo	2,819
Do. an extra copper wire for E. I. Ry. from Khana Junction to Asansol . . .	9,195
Darjeeling Division.	
Constructing a line from Siliguri to Teesta Bridge .	13,706
Do. a line along D. H. Ry. from Panchanai to Kissenganj.	19,390
Erecting an inter wire for the E. B. S. Ry. from Lalmanirhat to Golakganj . . .	—1,197
Do. an extra wire from Bonarpara to Fulchari.	854
Carried over .	97,052 / 15,65,693

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹
Brought forward .	15,65,693 / 97,052
RAILWAY LINES—*contd.*	
Ahmedabad Division.	
Constructing a line along B. B. and C. I. Ry. from Broach to Jambusar . . .	—916
Do. do. from Patan to Wagrod . .	—11
Do. do. from Godra to Lunawada . .	—43
Do. do. from Junagad to Visavadar	25
Do. do. from Khijadia to Chalala . .	—342
Do. do. along A. T Light Ry. from Varetha to Vav . . .	2,182
Do. do. along the Baroda State Ry. from Chalala to Dhari . . .	3,620
Do. do. of A. B. posts from Petlad to Wasu	—58
Do. do. from Dhasa to Kundla . .	2
Bombay Division.	
Erecting a 300 lbs. wire from Dhond to Baramati .	6,599
Do. 200 lbs. H. D. copper wire from Grant Road to Baroda and Sabormati . . .	83
Constructing a line from Balimora to Kalamba .	—12
Erecting two 300 lbs. iron wire from Kalyan to Poona	2
Maymyo Division.	
Erecting a line from Thazi to Tagoondin . .	12
Constructing a line from Tagoondin to Kalaw . .	253
Sagaing Division.	
Erecting a line for the Burma Ry. from Ywataung to Ngatayaw and Saye	5,527
Ajmer Division.	
Constructing a line from Bikanir to Ratangarh .	—361
Erecting through wires along Ry. from Jodhpur to Phalodi	25,727
Reconstructing line from Biana to Agra Junction .	27,062
Carried over .	1,66,403 / 15,65,693

No. 30D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, RAILWAY, AND CANAL, ETC.) LINES, constructed during the year 1913-14—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹		₹
Brought forward	15,65,693	Brought forward	15,65,693
	1,66,403		3,04,515
RAILWAY LINES—*contd.*		**RAILWAY LINES—*contd.***	
Nagpur Division.		**Trichinopoly Division.**	
Constructing a line from Murtajpur to Ellichpur .	—10	Constructing a line from Nida Mangalan to Mannargudi	3,068
Do. do. from Nagpur to Pandhurna .	19,547		
Constructing a line from Murtazpur to Yeotmal .	21,493		
Increasing number of posts from 12 to 24 per mile from Budnoor to Hirdagarh	21,118	**Vizagapatam Division.**	
Constructing a line of B. C. posts from Hirdagarh to Purassia	7,883	Constructing a telegraph line for N. G. S. Railway, from Secunderabad to Raichur . . .	32,679
Erecting a 2nd wire for the B. N. Ry. from Sarangi to Katangi	1,538		
		Delhi Division.	
		Erecting a through wire 450 lbs. for N. W. Railway from Jakhal to Hissar	243
Chittagong Division.			
Erecting a train wire for the A. B. Railway from Tangi to Bhairab	2,350		
Do. a 450 lbs. per mile iron wire from Akhaura to Ashuganj	1,471	**Lahore Division.**	
		Erecting an iron wire 600 lbs. per mile, from Ferozepur Cantonment to Lohian Khas Junction .	4,465
Dacca Division.		Do. an extra 600 lbs. per mile iron wire from Jullundar to Hoshiarpur . . .	—10
Erecting an extra wire 450 lbs. per mile along the E. B. S. Railway, from Singhjani to Bahaduracad	—4	Constructing and dismantling Road line from Jullundar City to Nakodar	1,536
Do. one wire for E. B S. Railway, from Singhjani to Narayanganj . . .	15,087	**Rawalpindi Division.**	
		Erecting a Telegraph line for the N. W. Railway from Laki to Tank	21,708
Bangalore Division.			
Constructing a line from Mysore to Arsekere .	22,492	**Lucknow Division.**	
Erecting a 300 lbs. per mile iron wire, from Bowringpet Railway Station to Kolar Railway Station	973	Erecting a Telegraph line with two wires for the B. N. W. Railway from Captainganj to Thawe .	—27
		Extending the Telegraph line for the B. N. W. Railway from Jhusi to Allahabad . . .	—366
Calicut Division.		TOTAL .	3,67,811
Constructing an Engineering line for S. I. Railway, from Podanur to Pallachi	7,772	Other items	2,69,270
		Add—Share of Establishment	(a) 95,562
		„ Store, Contingencies . . .	15,881
Madras Division.		TOTAL RAILWAY LINES .	7,48,524
Erecting 2nd wire 450 lbs. per mile, from Morappur to Hosur	7,157		
Constructing line of B. C. posts, from Tenali to Battropolu	9,245	**Total converted into £ at R15=£1 . £**	49,902
Carried over	3,04,515		
	15,65,693	Carried over .	23,14,217

(a) See note (a), page 79.

No. 30D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1913-1914—*concluded.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward .	23,14,217
CANAL LINES.	
Bombay Division.	
Construction of a line from Shirwal to Malsirus .	18,499
Madras Division.	
Construction of a Telephone line for the Krishna Canal Delta system	4,139
Vizagapatam Division.	
Construction of Telephone line from Pamarru to Marrinada	2,017
Ditto ditto Pamarru to Bunder Sub-Divl. Office .	4,921
Ditto ditto Tadupallegwden to Ellore .	9,380
Ditto ditto Gostanadi lock to Durva river	2,462
Delhi Division.	
Additions and alterations to Canal Telegraph line from Hissar to Sumiana	53
Extension to the Sirhind Canal telegraph line .	35,582
Addition and alteration to Western Jumna Canal line	119
Constructing a Telephone line for the Sirhind Canal	811
Lahore Division.	
Extension of the Lower Bari Doab Canal . .	12,283
Constructing a Telegraph line for the Lower Chenab Canal .	9,882
Ditto ditto Upper Bari Doab Canal .	7,138
Carried over .	1,07,286
	23,14,217

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward .	23,14,217
	1,07,286
CANAL LINES—*contd.*	
Lahore Division—*contd.*	
Constructing a Telegraph line for the Upper Chenab Canal .	43,174
Ditto ditto Upper Jhelum Canal .	3,243
Ditto ditto Lower Bari Doab Canal .	17,168
Ditto Telephone line for the Lower Chenab Canal . .	3,085
Ditto ditto Upper Chenab Canal . .	2,976
Ditto ditto Lower Bari Doab Canal .	37,803
Rawalpindi Division.	
Constructing a line along the Swat River Canal .	43,598
Allahabad Division.	
Constructiug a Telegraph and Telephone line from Mirzapur to Dhandraul	14,423
TOTAL .	2,72,756
Other items	13,475
Add—Share of Establishment	(a)42,934
„ Store Contingencies . . .	6,214
TOTAL CANAL LINES .	3,35,379
Total converted into £ at R 15=£1 . £	22,359
TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES . . .	(b) 26,49,596
Total converted into £ at R15=£1 . £	176,640

(a) Share of Establishment, Departmental Lines including Radio and combined office Lines — *R* 1,99,805
Ditto Railway Lines 95,562
Ditto Canal Lines 42,934
As in Note (a), page 80 . . . 3,38,301

(b) Includes Rs. 2,97,284 on account of Lines under agreement.

No. 30E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1914.

		General Charges.	Line Maintenance.	Signalling.	TOTAL.
		₹	₹	₹	₹
GAZETTED OFFICERS:					
Direction and Divisional Supervision		7,24,955	...	...	7,24,955
Account and Audit (including Check Office)		29,759	...	...	29,759
Stores, Workshops and Electrician		1,01,221	...	...	1,01,221
OFFICE ESTABLISHMENTS:					
Direction		65,973	...	...	65,973
Divisional and Circle Office		75,766	1,42,850	5,41,987	7,60,603
Account and Audit (including Check Office)		2,55,272	...	...	2,55,272
Stores, Workshops and Electrician		82,117	...	...	82,117
SUBORDINATES:					
Deputy Superintendents		1,11,888	2,12,100	2,17,726	5,41,714
Foremen and Sub-Inspectors, etc.		32,856	1,67,437	...	2,00,293
Telegraph Masters and Signallers		71,073	21,615	39,23,676	40,16,364
Military Signallers		...	...	3,04,954	3,04,954
Line and Signal Office Establishments, etc.		...	3,55,309	19,389	3,74,698
Temporary Establishment		4,160	5,491	1,19,304	1,28,955
	TOTAL SALARIES	15,55,040	9,04,802	51,27,036	75,86,878
Furlough Allowances, etc., paid in England		1,58,220	...	...	1,58,220
Allowances for special localities, etc.		55,779	63,457	9,04,015	10,23,251
Travelling Allowances		1,39,131	1,13,402	1,61,291	4,13,824
	Total Salaries and Establishments	19,08,170	10,81,661	61,92,342	91,82,173
Deduct—Charges to Capital:					
Portion charged to Works { Lines (a) 3,38,301 / Buildings 330		*3,38,631*	...	...	*3,38,631*
Do. do. other Departments	...	*7,401*	*9,600*	*27,997*	*44,998*
Workshop Outturn (b)	59,345	*59,345*	...	...	*59,345*
Indo-European Telegraphs share of Account Establishment		*13,860*	...	...	*13,860*
		4,19,237	*9,600*	*27,997*	*4,56,834*
	NET CHARGE TO REVENUE	14,88,933	10,72,061	61,64,345	87,25,339
Payments to Postal Department for working Combined Office		...	...	14,87,958	14,87,958
Apparatus and Plant		13,592	9,497	5,37,511	5,60,600
Repairs to Lines		...	9,30,387	...	9,30,387
Repairs to Buildings		...	683	...	683
Rent of Offices, etc.		2,625	19,943	40,028	62,596
Office Contingencies		1,04,810	20,029	2,64,785	3,89,624
Store Keeping		1,96,424	...	...	1,96,424
Telegraph and Postage Stamps		...	...	9,688	9,688
Stationery and Printing		2,81,948	...	...	2,81,948
Suspense		52,985	...	...	52,985
Gratuities and Contribution		...	...	6,085	6,085
Saleable Books, Forms and Maps		...	...	14	14
	TOTAL	21,41,317	20,52,600	85,10,414	1,27,04,331
Deduct—Outlay in England		*1,58,220*	...	...	*1,58,220*
	Outlay in India	19,83,097	20,52,600	85,10,414	1,25,46,111
Total converted into £ at R15=£1		**132,206**	**136,840**	**567,361**	**836,407**
	Charged in England	10,548	...	...	10,548
	TOTAL	142,754	136,840	567,361	846,955

(a) *See* Note (a), page 79. (b) Charged to Stores, Capital item Rs. —2,33,561 in Account No. 30 C., page 75.

No. 30F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1913-14.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	19,033	...	19,033	15,55,313	15,74,346
Jask Wireless	...	...	...	17,830	17,830
Telegraph Cables	...	...	...	78,11,875	78,11,875
	19,033	...	19,033	93,85,018	94,04,051
Telegraph Buildings:					
Signal Offices	1,961	...	1,961	6,65,266	6,67,227
Quarters for Staff	...	...	...	57,938	57,938
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	...	...	...	29,937	29,937
Total Buildings	1,961	...	1,961	7,65,506	7,67,467
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	...	...	...	11,145	11,145
" " —Miscellaneous	...	...	...	12,939	12,939
Stores	1,66,205	...	1,66,205	3,35,907	5,02,112
Other Suspense Accounts	—46	...	—46	80,100	80,054
Exchange on Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,66,159	...	1,66,159	9,13,527	10,79,686
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	1,87,153	...	1,87,153	1,10,08,045	1,11,95,198
PERSIAN SECTION:					
Telegraph Lines	1,37,022	...	1,37,022	31,78,566	33,15,588
Telegraph Buildings:					
Signal Offices	2,272	...	2,272	78,319	80,591
Quarters for Staff	4,400	...	4,400	2,49,012	2,53,412
Store Houses	314	...	314	380	694
Total Buildings	6,986	...	6,986	3,27,711	3,34,697
Other Suspense Accounts	16,071	...	16,071	3,155	19,226
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	119	...	119	4,681	4,800
Deduct—					
Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	1,60,198	...	1,60,198	36,02,491	37,62,689
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	3,47,351	...	3,47,351	1,47,74,526	1,51,21,877
Ditto converted into £ at Rs. 15=1£ £	**23,157**	...	**23,157**	984,,968	**1,008,125**

No. 30G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹	₹
GULF SECTION:					
London Office, including Constantinople Office	34,202	...	...	...	34,202
Gazetted Officers:					
Direction and Supervision	21,323	7,035	...	...	28,358
Engineering and Electrician	5,522	...	47,384	...	52,906
Traffic Office	...	...	...	7,200	7,200
Office Establishments:					
Direction	5,975	...	...	...	5,975
Divisional and Circle Office	...	468	...	...	468
Account and Audit (including Check Office)	9,000	...	...	10,687	19,687
Stores, Workshops and Electrician	2,253	...	1,200	810	4,263
Subordinates:					
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	1,045	1,045
Signallers, etc.	...	8,100	...	1,35,434	1,43,534
Workshop Foremen	...	...	...	3,500	3,500
Cable Establishment	...	...	8,599	...	8,599
Cable Steamer Establishment	...	...	16,191	...	16,191
Medical Establishment	6,264	...	...	...	6,264
Line and Signal Office Establishment	...	19,986	...	27,355	47,341
Local Escorts Establishment	...	5,857	...	...	5,857
Temporary Establishment	...	517	567	...	1,084
Total Salaries	84,539	41,963	73,941	1,86,031	3,86,474
Furlough Allowances, etc., paid in England	8,637	...	...	...	8,637
Allowances for special localities	2,317	3,353	10,653	20,059	36,382
Travelling Allowances	1,992	6,106	1,878	6,719	16,695
Total Salaries and Establishment	97,485	51,422	86,472	2,12,809	4,48,188
Deduct—Charges to Capital— Portion charged to other Departments	...	...	...	...	...
Net charge to Revenue	97,485	51,422	86,472	2,12,809	4,48,188
Payments to Postal Department for working combined offices	...	...	...	3,505	3,505
Apparatus and Plant	...	...	...	22	22
Stationery and Printing	6,351	...	...	...	6,351
Repairs of Lines, Offices and Cables, etc.	...	18,340	8,587	8,844	35,771
Rent of Offices	...	...	...	7,956	7,956
Coal and other Stores for Cable Steamer	...	...	51,890	...	51,890
Provision for Crew	...	...	24,674	...	24,674
Store-keeping	2,532	...	...	...	2,532
Office Contingencies, etc.	5,600	6,551	1,018	40,300	53,469
Rental—Robat to Nok-kondi Line	4,666	...	...	...	4,666
Rewards for passing Examinations in language	180	...	...	...	180
Passage Money to England	...	...	605	...	605
Total	1,16,814	76,313	1,73,246	2,73,436	6,39,809
Subsidies to Chiefs	31,279	...	...	...	31,279
GRAND TOTAL	1,48,093	76,313	1,73,246	2,73,436	6,71,088
Deduct—Outlay in England	*42,840*	...	...	...	*42,840*
Outlay in India	1,05,253	76,313	1,73,246	2,73,436	6,28,248
Outlay in India converted into £ at ₹15=£1 £	**7,016**	**5,088**	**11,550**	**18,229**	**41,883**
Charged in England £	2,856	...	...	...	2,856
TOTAL £	9,872	5,088	11,550	18,229	44,739

No. 30H.—DETAILS of Working and Maintenance of the Indo-European Telegraphs—Persian Section.

	General Charges.	Line Maintenance.	Signalling.	Total.
	₹	₹	₹	₹
Persian Section :				
London Office	2,820	...	...	2,820
Gazetted Officers :				
Direction and Supervision	51,373	4,352	...	55,725
Medical Officers	15,075	...	...	15,075
Office Establishments :				
Direction	5,465	...	...	5,465
Account and Audit (including Check Office)	4,500	...	...	4,500
Stores	16	...	...	16
Medical	503	...	...	503
Subordinates :				
Workshop Foremen	...	...	1,200	1,200
Inspectors	...	24,517	...	24,517
Signallers, etc.	...	5,271	92,597	97,868
Line and Signal Office Establishment	...	13,646	6,998	20,644
Medical Establishment	1,331	...	...	1,331
Temporary Establishment	...	442	...	442
Total Salaries	81,083	48,228	1,00,795	2,30,106
Furlough Allowances, etc., paid in England	12,872	...	...	12,872
Allowances for special localities, etc.	12,883	12,606	30,022	55,511
Travelling Allowances	5,501	28,146	6,876	40,523
Total Salaries and Establishment	1,12,339	88,980	1,37,693	3,39,012
Deduct—Charges to Capital—				
Portion charged to other Departments	...	*5,440*	...	*5,440*
Net charge to Revenue	1,12,339	83,540	1,37,693	3,33,572
Apparatus and Plant	545	161	3,904	4,610
Stationery and Printing	7,692	...	...	7,692
Rent of Offices	267	...	1,538	1,805
Repairs, etc., of Lines and Buildings	5,509	33,946	9,769	49,224
Office Contingencies	9,204	2,259	28,005	39,468
Store-keeping	179	...	...	179
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	600	600
Rental—Central Persian Telegraph line	56,286	...	...	56,286
Recoupment to officers for losses through highway robbery	*—5,890*	...	...	*— 5,890*
Passage money to England	...	...	*—720*	*—720*
GRAND TOTAL	1,86,131	1,19,906	1,80,789	4,86,826
Deduct—Outlay in England	*15,692*	...	*600*	*16,292*
Outlay in India	1,70,439	1,19,906	1,80,189	4,70,534
Outlay in India converted into £ at ₹15=£1 £	**11,362**	**7,994**	**12,012**	**31,368**
Charged in England £	1,046	...	40	1,086
Total £	12,408	7,994	12,052	32,454

No. 31.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1914.

		Calcutta.	Bombay.	TOTAL.	
RECEIPTS.		₹	₹	₹	
Fees for Coining Dollars, etc.		1,196	74,221	75,417	
Other Gain on Silver Coinage Operations		1,31,980	48,536	1,80,516	
Profit on Circulation of Nickel Coins		...	19,61,839	19,61,839	
Assay fees		1,415	5,001	6,416	
Sale of Old Stores and Materials		3,286	2,470	5,756	
Gain on Bronze and Copper Coinage		7,60,047	...	7,60,047	
Percentage chargeable on the coinage of new Rupees		9,04,717	11,49,332	20,54,049	
Miscellaneous Receipts		42,092	10,522	52,614	
TOTAL INDIA	₹	18,44,733	32,51,921	50,96,654	
TOTAL RECEIPTS UNDER THE HEAD "MINT" IN INDIA CONVERTED INTO £ AT ₹15=£1	£				339,777
RECEIPTS IN ENGLAND:					
PROCEEDS OF SALE OF INDIAN COINS SENT TO ENGLAND FOR ASSAY	£				64
TOTAL RECEIPTS UNDER THE HEAD "MINT"	£				339,841

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
ESTABLISHMENT AND CONTINGENCIES:				
Direction and Establishment	70,098	77,992	1,48,090	
Bullion Establishment	14,996	...	14,996	
Operative Establishment	2,43,337	1,98,400	4,41,737	
Assay Establishment	42,388	52,183	94,571	
Office expenses and miscellaneous	50,172	83,162	1,33,334	
Payments to officers of other Provinces	...	3,781	3,781	
	4,20,991	4,15,518	8,36,509	
LOSS ON COINAGE:				
Loss of weight in coining Silver	75,531	68,905	1,44,436	
Loss on Recoining Old Coins	3,22,009	1,68,109	4,90,118	
Cost of Copper alloy	48,316	67,059	1,15,375	
Value of Copper used for contingent purposes	2,179	...	2,179	
Value of Copper expended for Mint use	...	121	121	
Value of Nickel expended for Mint use	...	3,229	3,229	
Miscellaneous	...	1,380	1,380	
	4,48,035	3,08,803	7,56,838	
PURCHASE OF LOCAL STORES:				
Cost of country Coal, Oil, etc.	1,28,804	1,08,838	2,37,642	
TOTAL, INDIA	9,97,830	8,33,159	18,30,989	
Total India converted into £ at ₹15=£1				**£ 122,066**
CHARGES IN ENGLAND—				
Cost of assay of Indian coins and miscellaneous expenditure			163	
Stores for India			10,401	10,564
TOTAL CHARGES UNDER THE HEAD "MINT"				132,630

	Calcutta.	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	₹	₹	₹
Pensions and Gratuities to Mint Servants	22,801	10,076	32,877
Value of Stationery supplied	2,201	1,140	3,341
Value of Printing executed by Government Press	1,980	701	2,681
Note.—This does not include Absentee and Pension Allowances in England.			
	26,982	11,917	38,899
Estimated Value of Mint Buildings on 31st March 1914	30,67,602	16,27,187	46,94,789

No. 31.—ACCOUNT of RECEIPTS and CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the year ended 31st March 1914.

Statement showing Coinage at the Indian Mints, during the Year.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER.						
British Dollars	...	...	15,66,693	35,54,975	15,66,693	35,54,975
Rupees	6,01,00,000	6,01,00,000	6,12,60,506	6,12,60,506	12,13,60,506	12,13,60,506
Half Rupees	27,23,412	13,61,706	18,24,788	9,12,394	45,48,200	22,74,100
Quarter Rupees	1,26,86,464	31,71,616	79,48,774	19,87,193	2,06,35,238	51,58,809
Eighth Rupees	1,36,21,887	17,02,736	85,79,088	10,72,386	2,22,00,975	27,75,122
Twenty Cents	...	...	1,91,802	58,454	1,91,802	58,454
Ceylon 50 Cents	2,00,000	1,00,000	...	...	2,00,000	1,00,000
Do. 25 Cents	4,00,000	1,00,000	...	...	4,00,000	1,00,000
Do. 10 Cents	20,00,000	2,00,000	...	...	20,00,000	2,00,000
NICKEL.						
One Anna	...	...	4,63,20,000	28,95,000	4,63,20,000	28,95,000
BRONZE.						
Single Pice	12,26,36,891	19,16,201	...	...	12,26,36,891	19,16,201
Half-Pice	1,08,96,672	85,130	...	...	1,08,96,672	85,130
Pie-Pieces	1,61,48,527	84,107	...	...	1,61,48,527	84,107
COPPER.						
Ceylon Cents	30,00,000	30,000	...	...	30,00,000	30,000
	24,44,13,853	6,88,51,496	12,76,91,651	7,17,40,908	37,21,05,504	14,05,92,404

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1913-1914.

Section D—Civil Departments.

Revenue, £1,408,286.—Expenditure—£17,934,199.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration.	32	Expenditure	88	...	...	1,983,647
„ .	32A	Details of Charges under Secretariats .	89	473,816	...	...
„ .	32B	„ „ Tour Charges .	90	63,209	...	...
„ .	32C	Net Receipts in the Paper Currency Department	90	136 359	...	...
Law and Justice . .	33A	Receipts	91	...	662,239	...
„ .	33B	Expenditure	92	...	...	4,071,063
„ .	33C	Details of Charges under High Courts, etc. .	93	328,429	...	...
„ .	33D	„ „ Civil and Sessions Courts . .	93	1,325,609	...	...
„ .	33E	„ „ Criminal Courts .	93	1,075,970	...	...
„ .	33F	„ „ Jails . . .	94	875,098	...	...
„ .	33G	„ „ Convict Charges .	94	107,480	...	...
Police . . .	34A	Receipts	94	...	130,339	...
„ . . .	34B	Expenditure	95	...	...	4,864,990
Ports and Pilotage .	35A	Receipts	96	...	153,609	...
„ .	35B	Expenditure	96	...	...	204,626
Education . . .	36A	Receipts	98	...	247,905	...
„ . . .	36B	Expenditure	98	...	...	3,176,809
Ecclesiastical . .	37	Expenditure	99	...	...	127,712
Medical . . .	38A	Receipts	100	...	80,388	...
„ . . .	38B	Expenditure	100	...	...	1,337,935
Political . . .	39	Expenditure	101	...	...	1,159,190
Scientific and other Minor Departments . .	40A	Receipts	102	...	133,806	...
„ .	40B	Expenditure	104	...	...	1,008,227
„ .	40C	Details of Survey Charges . . .	104	172,939	...	...
				Total .	1,408,286	17,934,199

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	..	...	2,50,800	
Salaries of Governors	...	...	...	...	1,20,000	...	...	...	...	1,20,000	1,19,362	3,59,362	
„ of Lieutenant-Governors	...	...	1,06,152	...	...	96,000	92,177	98,717	...	...	...	3,93,046	
„ of Chief Commissioners	96,922	60,053	...	55,360	...	...	...	...	48,947	...	...	2,61,282	
„ of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	...	1,54,581	1,54,581	
Staff and Household Charges	3,29,984	39,567	57,162	37,394	3,06,916	55,589	72,418	56,331	20,572	78,566	2,89,870	13,44,369	
Expenditure from Contract Allowance (*a*)	1,33,000	4,811	5,672	826	85,356	9,247	22,887	279	...	1,03,341	32,598	3,98,017	
													31,61,457
Executive Council	4,86,820		...	...	2,25,735	1,99,267		...	...	2,12,720	2,03,508	13,28,050	
Legislative Council	1,70,712	...	23,275	11,509	1,46,576	17,379	25,459	6,721	...	19,171	12,321	4,33,123	
Military Secretaries: Salaries, Establishment, etc.	3,84,638	...	...	...	...	...	...	...	21,600	...	...	4,06,238	
Public Works Secretary: Salaries, Establishment, etc.	3,75,772	...	...	...	...	...	...	...	...	...	...	3,75,772	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	27,79,327	3,20,064	5,39,470	2,09,208	7,94,853	3,56,898	4,19,302	3,53,033	1,14,827	5,75,996	6,44,267	71,07,245	
Tour Charges (as per Details in Account No. 32B)	4,14,252	(*b*) 34,977	(*b*)28,160	(*b*) 27,652	(*b*)40,530	(*b*) 78,595	(*b*) 54,520	(*b*) 95,520	23,852	(*b*)18,816	(*b*)1,31,257	9,48,131	
Salaries, Establishment, and Contingencies of:													1,05,98,559
Board of Revenue	...	...	...	25	2,04,400	1,00,234	3,29,398	...	...	1,90,297	...	8,24,354	
Financial Commissioner	...	56,578	1,52,124	...	...	...	...	2,38,100	81,996	...	...	5,28,798	
Inspector General of Stamps, Registration, and Excise, etc.	...	57,591	...	38,571	...	27,946	...	...	...	...	...	1,24,108	
Commissioners: Salaries, Establishments, etc.	...	3,01,188	4,88,263	1,28,062	4,08,973	3,54,880	6,26,473	2,89,237	...	...	2,47,868	28,44,944	
Salaries, Establishment, and Contingencies of:													43,22,204
Comptroller General, Accountants General and Comptrollers	6,76,937	2,50,980	5,69,550	1,62,429	5,70,237	3,14,875	4,56,020	5,15,232	...	5,01,605	5,68,028	45,85,893	
Paper Currency Department (*vide* Account No. 32C)	3,37,748	...	1,25,151	...	...	...	43,377	34,980	...	57,902	1,81,567	7,80,725	
Reserve Treasury	38,247	...	...	...	...	...	...	...	...	...	...	38,247	
Allowances to Presidency Banks	2,60,795	...	...	...	...	...	...	...	...	30,918	82,368	3,74,081	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	...	...	...	749	...	...	...	*17,386*	*16,637*	
Director of Land Records and Agriculture	...	...	...	52,095	...	...	...	...	...	...	...	52,095	
													58,14,404
TOTAL CHARGES IN INDIA . ₹	67,35,954	11,25,809	20,94,979	7,23,131	29,03,576	16,10,910	21,42,780	16,88,150	3,11,794	19,09,332	26,50,209	2,38,96,624	
													2,38,96,624
Total India converted into £ at ₹15=£1 .													**£1,593,108**
CHARGES IN ENGLAND:													
Salaries of the Secretary of State and Council for India and Establishment, etc.												144.353	
Auditor and Assistants, under the Government of India Act, 1858, s. 52												7,440	
Store Department: Wages of artificers and labourers, etc.												27,192	
Expenditure in connection with the Bureau of information for Indian Students, etc.												2,811	
Law Charges												59	
Bank of England and Bank of Ireland for management of debt												61,091	
Postage to India												682	
Telegrams to India												3,903	
Books and Newspapers supplied to India, not invoiced as Stores												977	
Passage of an Officer on appointment to the Finance Department and miscellaneous expenditure												57	
Paper Currency Department:													
Charge for the custody of Gold held by the Bank of England												2,027	
Allowance of an officer while on special duty in connection with the improvement of Currency Note forms												30	
Office Contingencies												14,793	
National Health Insurance												127	
National unemployment Insurance												3	
Passage Allowance etc., of the Assistant Under Secretary of State on the occasion of his visit to India												406	
Passage to India of a Member of the Staff of the Governor of Bombay												44	
Allowances of the Private Secretary accompanying the Parliamentary Under Secretary of State on his visit to India in 1912-13												44	
Portraits of His Majesty the King Emperor												992	
Portrait of Lord Minto for Government House, Delhi												558	
Advances to Civil officers studying Law												270	
Allowances of officers while engaged in the preparation of a Bill for the consolidation of the statutes relating to India												1,373	
Stores for India:												269,232	
Currency Notes, etc.												121,307	
TOTAL CHARGES IN ENGLAND													390,539
TOTAL GENERAL ADMINISTRATION CHARGES													1,983,647

(*a*) Exclusive of expenditure on account of tours which has been shown under the head "Tour Charges."
(*b*) Includes ₹18,252, ₹22,927, 40,530 ₹70,962, ₹45,459, ₹87,122, ₹15,949 and ₹1,11,619 expenditure from Contract Allowance in Central Provinces and Berar, Burma, Assam, Bengal, Bihar and Orissa, the United Provinces of Agra and Oudh, Punjab, Madras, and Bombay, respectively.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1914.

	₹	₹
INDIA, GENERAL.		
Secretariats:		
Legislative Department	2,27,062	
Finance Department (Ordinary)	4,10,228	
Do. do. (Military)	1,55,841	
Home Department	3,23,088	
Foreign Department	7,16,183	
Revenue and Agricultural Department	2,44,802	
Commerce and Industry Department	3,46,116	
Translator's Department	8,409	
Officer in charge of the Records of the Government of India	73,740	
Education Department	2,73,858	
		27,79,327
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	3,15,264	
Oriental Translator	4,800	
		3,20,064
BURMA.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges:—		
Public Department	4,53,902	
Translator's Department	33,029(*a*)	
Allowance and Contingent Charges	52,539	
		5,39,470
ASSAM.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,09,208
BENGAL.		
Secretaries to Government:		
Political and Appointment Departments	2,82,010	
Revenue and General Departments	1,70,452	
Financial Department	1,76,157	
Judicial and Municipal Departments	325	
Allowance and Contingent Charges	1,24,738(*b*)	
Marine Department	13,088	
Translator's Department	20,725	
Librarian's Department	7,358	
		7,94,853
BIHAR AND ORISSA.		
Secretaries to Government:		
Political and Appointment Departments	1,15,938	
Judicial and General Departments	81,842	
Financial and Municipal Departments	96,519	
Allowance and Contingent charges	46,570	
Translator's Department	16,029	
Librarian's Department	...	
		3,56,898
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		4,19,302
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,53,033
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,14,827
MADRAS.		
Secretaries to Government:		
Chief Secretariat	2,57,633	
Translator's Department	38,770	
Revenue Department	1,22,954	
Local and Municipal and Educational and Legislative Departments	1,22,863	
Charges common to all Departments	33,776	
		5,75,996
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	2,15,554	
Revenue and Financial Departments	1,84,413	
Separate Department	38,353	
Translator's Department	58,393	
General, Educational, Marine, and Ecclesiastical Departments	1,28,343	
Secretariat Record Office	16,561	
Payments to Officers of other Provinces	2,650	6,44,267
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . ₹		71,07,245
Total India converted into £ at ₹15=£1 . £		**473,816**

(*a*) Includes ₹240 for Hlutdaw Establishment.
(*b*) Includes Allowances and Contingent Charges of the Political, Judicial and Financial Departments.

No. 32B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Tour and Extra Allowances to Clerks and Servants, etc.	20,145	2,079	...	412	1,214	1,357	...	...	8,735	...	3,194	37,136
Travelling Allowances	65,224	6,754	...	4,725	131	1,993	10,253	8,398	147	15,734	11,987	1,25,346
Special Train .	1,99,027	...	12,237	605	17,507	34,481	14,214	34,798	...	...	19,168	3,32,037
Bullock Train and Railway Train hire .	37,809	12,282	2,119	14,367	11,513	21,650	8,922	10,146	5,766	...	8,300	1,32,867
Purchase and Repair of Tents, and Camp Establishment and Furniture . .	50,099	1,567	757	953	2,169	17,543	2,644	13,123	1,516	3,082	46,775	1,40,228
Temporary Establishment . .	...	2,167	...	1,941	1,312	121	199	...	...	...	4,520	10,260
Miscellaneous . .	41,955	10,128	13,047	4,649	6,684	1,450	18,288	29,055	7,688	...	37,313	1,70,257
TOTAL TOUR CHARGES AS IN ACCOUNT No. 32 . . ₹	4,14,252	34,977	28,160	27,652	40,530	78,595	54,520	95,520	23,852	18,816	1,31,257	9,48,131

Total India converted into £ at ₹15=£1 **£** **63,209**

No. 32C—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1914.

RECEIPTS.	₹	₹
Interest realised in India in the year on the Securities of the Government of India purchased under the authority of Sections 19 and 22, Act No. XX of 1882 as amended by Act II of 1910—*See* Account No. 26, page 62	34,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of Sections 19 and 22 of Act II of 1910 as amended by Act VII of 1911 (£78,211)	11,73,165	
Value of Old Currency Notes no longer in circulation	51,300	
Miscellaneous Receipts	83,511	
TOTAL RECEIPTS	₹	47,78,396

Note.—Amount of Securities held on the 31st March 1914 was as follows:—

	Amount.	Cost Price.	Amount.	Cost Price.
In England.	£ s. d.	£ s. d.	₹	₹
2½ per cent. consolidated stock .	3,128,438 1 6	2,666,666 13 4	4,63,26,571	4,00,00,000
In India.				
3½ per cent. . . .	...	...	8,15,00,000	8,00,00,000
3 „ . . .	...	...	2,04,86,500	1,99,99,946
TOTAL .	3,128,438 1 6	2,666,666 13 4	14,90,08,071	13,99,99,946

CHARGES.	₹	₹
Charges in the Department—		
Salaries and Establishment Charges	6,74,245	
Travelling Allowances	16,001	
Purchase of Stationery	144	
House, Lighting, Police and Water Rates	15,062	
Postage Stamps and Service Telegrams	13,787	
Cost of Chests, Bags, and Locks	6,029	
Dead Stock (Cost of Office Furniture, etc.)	4,172	
Freight on Note Forms, etc., paid in India	3,037	
Charges for Remittances	7,023	
Contingencies	41,225	
As in Account No. 32 . ₹		7,81,725
Charges in other Departments—		
Salary	3,505	
Pensions and Gratuities	42,431	
Cost of Note Forms received from England, including freight	18,94,388	
Value of Stationery supplied	6,383	
Value of Printing executed by Government Press	10,194	
Repairs of Buildings and other Public Works Charges connected with the Department .	−5,714	
Refund of value of Old Currency Notes	1,105	19,52,292
TOTAL CHARGES . ₹		27,33,017
NET PROFIT IN 1913-1914 . . . ₹		20,45,379
Do. converted into £ at ₹15=£1 **£**		136,359

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Courts of Law :												
Sale-proceeds of Unclaimed and Escheated Property.	12,626	18,280	32,676	11,854	27,509	11,929	29,400	17,243	1,328	18,592	51,337	2,32,774
Court Fees realized in Cash . . .	1,437	27,164	3,274	5,062	63,893	28,764	2,22,998	4,988	2,146	27,930	76,300	4,63,956
General Fees, Fines, and Forfeitures . .	69,628	2,23,412	6,42,794	1,03,500	6,89,369	2,12,376	3,96,949	4,16,270	1,27,753	9,99,137	5,52,985	44,34,173
Pleadership Examination Fees . . .	...	...	...	2,685	29,683	10,089	11,856	...	...	11,128	240	65,681
Miscellaneous Fees and Fines:												
Record Room Receipts . . .	...	...	1,094	12	3,193	...	2,241	82,045	7,693	...	61,557	1,57,835
Other Receipts	58,964	17,010	3,145	1,552	1,705	...	5,897	31,901	5,109	15,147	11,120	1,51,550
Miscellaneous	869	3,415	1,298	1,010	27,459	6,443	8,014	1,906	753	22,642	27,087	1,00,896
TOTAL COURTS OF LAW . .	1,43,524	2,89,281	6,84,281	1,25,675	8,42,811	2,69,601	6,77,355	5,54,353	1,44,782	10,94,576	7,80,626	56,06,865
Jails :												
Sale-proceeds of Jail Manufactures . .	43,739	2,77,438	4,37,616	82,099	6,71,108	7,18,061	3,59,793	3,81,334	26,714	5,37,980	2,00,713	37,36,595
Convict Receipts at Port Blair . . .	3,89,235	...	...	...	...	...	...	...	...	...	...	3,89,235
Hire of Convicts	1,196	634	28,130	7,971	2	479	1,364	2,924	...	202	63,176	1,06,078
Other Jail Receipts	1,800	3,090	27,483	1,552	837	7,857	11,878	9,384	5,848	6,746	18,343	94,818
TOTAL JAILS . .	4,35,970	2,81,162	4,93,229	91,622	6,71,947	7,26,397	3,73,035	3,93,642	32,562	5,44,928	2,82,232	43,26,726
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	5,79,494	5,70,443	11,77,510	2,17,297	15,14,758	9,95,998	10,50,390	9,47,995	1,77,344	16,39,504	10,62,858	99,33,591
Total India converted into £ at R15=£1 . £												**662,239**

No. 33B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	...	...	16,90,054	...	5,51,233	...	...	9,47,999	7,68,611	39,57,897
Chief Courts (as per details in Account No. 33C)	...	...	4,98,220	...	...	...	...	4,70,325	...	...	...	9,68,545
Judicial Commissioner	4,297	2,02,876	1,09,726	...	...	...	2,02,026	...	58,778	...	1,60,032	7,37,735
Law Officers	20,666	1,10,265	1,67,290	49,034	9,92,843	1,73,099	2,45,213	2,60,835	14,712	2,49,845	4,23,512	27,07,344
Administrator General	89,271	...	...	...	...	...	...	...	...	21,909	39,265	1,50,445
Civil and Sessions Courts (as per details in Account No. 33D)	1,58,007	11,49,055	10,27,447	2,85,144	47,05,781	16,16,570	30,88,706	16,66,825	1,83,619	37,03,441	22,99,536	1,98,84,131
Criminal Courts (as per details in Account No. 33E)	1,97,478	12,30,025	29,76,151	5,83,720	22,22,101	14,66,699	21,59,445	17,46,887	3,53,742	17,18,418	14,84,883	1,61,39,549
Coroner's Court	...	...	...	...	7,913	...	...	...	...	...	14,886	22,799
Presidency Magistrate's Court	...	...	...	...	1,29,957	...	...	...	...	76,626	1,00,464	3,17,047
Courts of Small Causes	23,185	63,178	49,551	...	1,91,373	...	77,392	34,849	...	1,04,214	2,96,624	8,40,366
Pleadership Examination Charges	...	...	...	256	16,952	...	12,001	...	...	5,252	383	34,844
Refunds	18,615	31,573	53,244	15,693	70,573	42,163	54,738	75,304	8,949	1,40,115	48,341	5,59,308
TOTAL COURTS OF LAW	5,11,519	27,83,972	48,81,629	9,33,847	1,00,37,547	32,98,531	63,90,754	42,55,055	6,19,800	69,67,819	56,36,537	4,63,20,010
Jails:												
Jails (as per details in Account No. 33F)	1,53,007	6,80,139	18,32,602	2,71,997	22,62,882	14,54,075	20,59,502	14,27,016	2,09,684	14,99,324	12,76,247	1,31,26,475
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	16,12,205	...	...	...	...	...	...	...	...	...	...	16,12,205
Convict Charges in the Straits Settlements	360	...	...	...	...	...	...	...	...	...	...	360
Refunds	782	...	1	254	...	103	17	244	9	...	742	2,152
TOTAL JAILS	17,66,354	6,80,139	18,32,603	2,72,251	22,62,882	14,54,178	20,59,519	14,27,260	2,09,693	14,99,324	12,76,989	1,47,41,192
TOTAL CHARGES IN INDIA ₹	22,77,873	34,67,111	67,14,232	12,06,098	1,23,00,429	47,52,709	84,50,273	56,82,315	8,29,493	84,67,143	69,13,526	6,10,61,202
Total India converted into £ at ₹15=£1											£	**4,070,747**
CHARGES IN ENGLAND:												
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure											159	
Stores for India: Fire pumps, etc., for Port Blair											157	
												316
TOTAL CHARGES UNDER LAW AND JUSTICE											£	4,071,063

No. 33C.– DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1914.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges (*a*)	2,35,580	(*b*)9,28,928	(*b*) 3,14,463	2,91,169	(*b*)4,49,881	(*b*)3,52,140	26,52,161
Appellate Branch: Salaries, Establishments and Contingencies	2,62,640	4,35,170	2,06,770	1,79,155	4,48,118	1,38,171	22,68,264
Original Branch: Salaries, Establishments and Contingencies		3,25,956	...	...		2,72,283	
Payments to Officers of other Provinces	...	...	...	...	...	6,017	6,017
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33B.	4,98,220	16,90,054	5,51,233	4,70,325	9,47,999	7,68,311	49,26,442
Total India converted into £ at Rs. 15=£1 . £							**328,429**

No. 33D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1914.

	India, General	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sesssions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs (*a*).	86,815	5,46,040	6,02,502	1,11,997	20,15,810	7,56,346	14,67,732	9,43,645	90,473	13,26,391	10,28,333	89,76,084
Establishment	34,103	2,84,792	86,980	83,699	11,94,880	4,15,417	8,16,403	2,84,688	32,457	8,52,466	7,66,342	48,52,226
Ditto Judicial Record	...	...	...	...	...	...	1,04,609	17,114	1,471	...	...	1,23,193
Service of Processes	26,863	2,34,163	96,675	48,192	7,81,543	1,88,906	5,02,981	2,64,242	36,050	10,86,340	2,86,076	35,52,031
Travelling Allowances	1,863	17,737	37,021	6,325	34,884	18,254	27,207	46,752	4,117	13,008	50,491	2,57,609
House rent and other Allowances	...	98	2,549	2,363	18,065	9,997	4,492	—230	6,144	73,270	7,980	1,24,728
Diet and Road-Money to Witnesses and accused persons	66	332	1,24,693	4,159	55,262	16,302	49,060	...	...	55,639	69,796	3,75,309
Service Postage and Telegrams	1,198	13,562	11,468	1,816	34,378	10,477	28,641	50,343	4,961	37,070	29,931	2,23,845
Rents, Rates and Taxes	73	3,253	6,653	924	39,531	12,334	4,906	2,049	320	30,740	6,039	1,06,822
Remuneration to copyists	...	...	26,268	17,081	3,88,088	1,43,693	...	...	...	97,369	...	6,72,499
Other Contingent Charges	4,088	49,078	32,638	8,588	1,43,340	44,894	82,677	58,222	7,626	1,31,148	52,806	6,15,105
Payments to Officers of other Provinces	2,938	...	...	...	...	...	...	...	...	...	1,742	4,680
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33B.	1,58,007	11,49,055	10,27,447	2,85,144	47,05,781	16,16,570	30,88,706	16,66,825	1,83,619	37,03,441	22,99,536	1,98,84,131
Total India converted into £ at Rs.15=£1 . £												**1,325,609**

No. 33E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*c*) of Salaries of Magistrates and Deputy Commissioners (*a*)	50,206	2,43,243	4,13,964	1,33,003	3,41,075	2,22,472	5,40,236	3,19,346	47,757	1,22,684	3,03,325	27,37,311
Part (*c*) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (*a*)	46,276	3,84,199	7,56,151	2,01,349	7,98,983	5,68,430	7,92,622	4,06,095	92,998	5,46,784	5,72,571	51,66,458
Salaries of City and Railway Magistrates, etc. (*a*)	...	...	...	...	...	...	12,169	...	...	...	85,750	97,919
Establishments	50,861	3,16,915	6,44,496	1,19,496	5,75,185	4,16,263	3,60,525	4,43,388	88,757	6,31,048	1,83,896	38,30,830
Travelling Allowances	13,476	71,931	1,77,249	34,989	1,47,159	85,432	1,01,147	96,672	22,161	1,25,120	1,36,207	10,11,543
House rent and other Allowances	2,807	3,602	15,505	4,238	22,528	11,063	982	6,748	9,257	57,120	255	1,34,105
Diet and Road Money to Witnesses and accused persons	10,965	87,364	5,41,932	34,870	59,151	18,511	1,61,918	2,17,525	19,743	92,123	1,44,087	13,88,189
Service of Processes	...	18,295	2,63,863	26,515	19,222	1,032	...	...	...	1,011	...	3,29,938
Service Postage and Telegrams	4,367	28,166	32,663	371	31,315	17,795	57,857	1,01,173	22,644	16,338	40,593	3,53,282
Rents, Rates and Taxes	74	2,865	13,629	...	21,803	8,795	1,831	3,490	334	13,799	2,508	68,728
Remuneration to copyists.	...	...	38,468	20,159	70,308	49,561	...	...	...	32	...	1,78,528
Other Contingent Charges.	19,761	73,445	78,231	8,730	1,35,372	67,345	1,30,158	1,52,450	50,091	1,14,658	14,478	8,44,719
Payments to Officers of other Provinces	...	...	...	...	...	..	...	...	...	...	2,521	2,521
Deduct—Recoveries	*1,315*	...	...	...	...	...	...	...	...	*1,899*	*1.308*	*4,522*
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33B.	1,97,478	12,30,025	29,76,151	5,83,720	22,22,101	14,66,699	21,59,445	17,46,837	3,53,742	17,18,418	14,84,883	1,61,39,549
Total India converted into £ at Rs. 15=£1 .												**1,075,970**

(*a*) Including Exchange Compensation Allowance.
(*b*) Includes Rs. 1,021, Rs. 6, Rs. 1,289 and Rs. 108 for travelling allowance to Judges in Bengal, United Provinces, Madras and Bombay, respectively.
(*c*) The remaining part is charged under "Land Revenue."

No. 33F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence	...	37,261	58,785	...	59,969	48,658	46,390	45,341	...	41,642	39,998	3,78,044
Presidency Jails	...	...	...	...	1,42,068	...	...	...	...	1,11,121	76,048	3,29,237
Central Jails	...	2,30,283	9,54,926	...	6,00,239	2,63,211	6,31,504	5,17,594	...	5,55,143	3,50,097	41,02,997
District Jails	1,13,733	1,69,437	4,63,663	1,69,111	5,94,998	3,82,105	8,78,294	5,41,721	1,67,017	1,27,527	3,60,658	39,68,264
Juvenile Jails	...	...	...	...	52,815	...	19,614	...	...	...	...	72,429
Subsidiary Jails	18,479	13,948	1,29,546	33,390	1,68,275	90,176	80,231	70,982	17,803	1,95,994	37,688	8,56,512
Convict Camps	...	...	...	...	...	...	...	...	...	...	1,97,684	1,97,684
School of Industry	...	...	...	...	...	...	1,40,772	3,456	...	...	...	1,44,228
Charges for Moving Prisoners	236	10,473	42,768	4,532	38,334	22,747	27,890	55,978	7,780	50,702	62,442	3,23,882
Payment to officers of other Provinces	...	...	...	...	...	...	...	...	...	...	514	514
Jail Manufactures	20,559	2,18,737	1,82,914	64,964	6,06,184	6,47,178	2,34,807	1,91,944	17,084	4,17,195	1,51,118	27,52,684
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33B.	1,53,007	6,80,139	18,32,602	2,71,997	22,62,882	14,54,075	20,59,502	14,27,016	2,09,684	14,99,324	12,76,247	1,31,26,475

Total India converted into £ at Rs. 15=£1 . £ 875,098

No. 33G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1914.

INDIA, GENERAL.	Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	1,44,354
Police Establishment	1,82,620
Medical, Commissariat, and other Establishments	1,66,669
Ecclesiastical Establishment, Chaplain	7,537
Commissariat Supplies	5,87,078
Stores, Clothing, Tools, etc.	2,42,226
Passage Money, Freight, etc.	1,90,474
Subsistence money to convicts	78,482
Miscellaneous Contingencies	12,730
Refunds	35
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 33B Rs.	16,12,205
Total India converted into £ at Rs.15=£1 . £	**107,480**

No. 34A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	...	...	...	...	...	13,484	...	...	332	26,509	40,325
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	10,569	11,757	2,24,710	4,687	14,861	12,890	20,504	86,146	9,326	33,580	1,03,856	5,32,886
Recoveries on account of Presidency Police	...	...	...	...	1,08,456	...	...	...	...	66,999	87,463	2,62,918
Recoveries on account of Village Police	...	...	...	3,215	...	...	...	...	...	...	...	3,215
Cash Receipts under the Arms Act	587	...	431	...	777	12	32	830	19	...	140	2,828
Fees, Fines, and Forfeitures	13,078	3	2,09,209	34,729	15,599	22,781	31,187	93,702	8,462	3,69,089	13,692	8,11,531
Contributions for Pensions	8,098	847	7,311	...	2	...	1,414	1,432	225	1,660	5,011	26,000
Miscellaneous	5,527	13,395	20,314	79,767	16,989	10,834	35,005	21,556	2,750	16,902	52,343	2,75,382
TOTAL POLICE RECEIPTS Rs.	37,859	26,002	4,61,975	1,22,398	1,56,684	46,517	1,01,626	2,03,666	20,782	4,88,562	2,89,014	19,55,085

Total India converted into £ at Rs. 15=£1 . £ 130,339

No. 34B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Behar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	...	...	15,95,085	1,405	...	...	...	5,70,643	11,56,082	33,23,215
Provincial Superintending Officers of the District Police	...	1,13,882	2,30,497	1,20,032	3,15,606	1,55,117	1,91,156	1,98,835	65,242	2,12,803	2,18,428	18,24,658
District Executive Force:												
District Superintendents and Assistants (*a*)	2,04,933	3,52,510	7,94,217	1,54,441	5,97,735	3,81,863	7,54,512	4,63,279	1,02,520	5,15,918	4,89,613	48,11,541
Payments to Officers of other Provinces	2,570	...	...	...	...	...	...	...	...	...	10,000	12,570
Inspectors, Constables, etc. (*a*)	10,02,185	19,77,454	39,39,601	5,53,122	33,25,487	22,56,521	51,34,687	32,21,934	6,30,545	44,60,315	43,42,630	3,08,44,481
Police Hospitals—Establishments and Charges	4,877	22,830	...	12,184	48,839	27,722	53,788	...	...	65,907	4,997	2,41,144
Police Training Schools	2,200	31,984	63,572	19,930	1,31,659	1,31,967	89,294	...	...	1,10,843	91,596	6,73,045
Office and other Establishments	40,004	69,113	2,43,250	30,723	2,20,909	88,604	1,61,144	7	112	2,11,083	1,93,461	12,58,410
Clothing	68,671	1,18,791	2,16,334	23,143	92,191	89,953	1,96,700	1,46,421	34,323	3,04,922	1,35,576	14,27,025
Arms, Accoutrements, and Ordnance Stores	13,678	31,824	82,096	3,243	47,233	16,555	88,484	34,297	4,673	54,689	74,693	4,51,465
Rewards	8,659	16,296	1,66,608	5,309	20,728	22,182	1,04,391	47,030	9,490	23,222	49,917	4,73,832
Rents, Rates and Taxes	21,094	11,178	1,28,254	5,207	1,38,506	48,771	19,476	36,859	4,768	37,680	37,264	4,89,057
Service Postage and Telegrams	12,571	21,845	39,897	12,426	97,678	56,714	64,045	97,124	22,042	1,21,472	97,132	6,45,946
Travelling and Tour Charges	90,987	2,22,510	5,45,623	64,068	3,48,467	2,47,526	4,00,173	2,63,510	58,479	7,14,129	6,17,051	36,32,523
House-rent and other Allowances	71,268	1,17,939	3,36,315	46,995	2,26,658	1,64,483	3,86,904	1,82,537	48,681	3,21,788	60,820	19,64,388
Petty Construction and Repairs	7,895	57,161	1,83,198	1,19,651	4,35,623	2,84,288	1,43,652	1, 9,275	17,782	1,70,981	1,18,110	17,17,616
Purchase, hire, etc., of Steamers and Boats	...	...	4,425	28,662	1,20,211	2,172	1,782	...	...	786	5,533	1,63,571
Compensation for Dearness of Provisions	39,112	...	10	43,003	1,36,885	65,022	40,067	...	4 997	3,70,352	24,950	7,24,398
Miscellaneous	94,038	69,999	1,71,946	63,546	4,79,936	1,69,234	4,17,804	2,60,384	52,333	1,59,006	3,50,354	22,88,610
Less amount transferred to "Special Police" on account of ¼th share of the cost of the Panch Mahals and Rewakanta Combined Police	...	...	...	...	...	...	...	...	...	...	*49,488*	*49,488*
Less amount recoverable from S. M. Railway and Kolar Gold Field	*15,629*	...	...	...	...	...	...	...	...	...	...	*15,629*
Less amount recoverable from Native States on account of Mooghia Operations	*36,200*	...	...	...	...	...	...	...	...	...	...	*36,200*
Less amount of contribution received from the Residency Bazar Fund, Hyderabad	*1,30,590*	...	...	...	...	...	...	...	...	...	...	*1,30,590*
Less ¼th share debitable to Port Fund	...	...	...	...	*3,759*	...	...	...	...	...	...	*3,759*
TOTAL DISTRICT EXECUTIVE FORCE ₹	15,02,353	31,24,434	69,15,346	11,85,653	64,64,983	40,53,577	81,16,903	49,32,657	9,90,745	76,43,093	66,54,209	5,15,83,956
Village Police	....	...	3,716	2,819	34,020	36,000	22,29,596	...	...	86,116	9,07,204	32,99,471
Special Police	...	...	57,94,017	9,78,878	2,52,748	80,393	...	1,18,135	5,99,287	...	5,66,328	83,89,786
Railway Police	72,107	57,107	52,641	13,240	3,26,214	1,11,840	3,55,858	4,62,596	...	1,58,752	2,76,938	18,87,293
Criminal Investigation Department	3,66,879	1,15,490	1,12,367	39,339	4,78,209	1,35,727	2,40,079	1,57,523	45,084	1,52,298	2,73,912	21,16,907
Cattle Pounds	...	...	120	36,460	236	400	...	14,052	3,462	2,51,695	...	3,06,425
Miscellaneous	...	...	26	...	...	...	44	8,746	1,390	1,71,259	...	1,81,465
Refunds	159	313	9,278	11,507	3,977	2,483	2,841	859	298	880	4,634	37,229
TOTAL CHARGES IN INDIA ₹	19,41,498	34,11,226	1,31,18,908	23,87,928	94,71,081	45,76,942	1,11,39,477	58,93,463	17,05,508	92,47,539	1,00,57,735	7,29,50,405
Total India converted into £ at ₹15 = £1 £												**4,863,360**
CHARGES IN ENGLAND:												
Passage of Assistant Superintendents on appointment, etc.												1,630
TOTAL POLICE CHARGES £												4,864,990

(*a*) Includes Exchange Compensation Allowance.

No. 35A.—ACCOUNT of Receipts from Ports and Pilotage for the Year ended 31st March 1914.

	Burma.	Assam.	Bengal.	Bihar and Orissa.	Madras.	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹
Pilotage Receipts	...	...	14,63,822	...	...	...	14,63,822
Sale-proceeds of Vessels and Stores:							
Sale-proceeds of condemned Vessels and Stores	7,659	...	943	...	...	...	8,602
Registration and other Fees:							
Fees realized at the Shipping Office	9,161	...	89,756	...	...	1,07,355	2,06,272
Examination Fees	5,980	...	5,321	...	...	...	11,301
Other Fees	...	...	1,246	...	...	...	1,246
Freight, Passage, and Tonnage	8,958	...	...	...	...	...	8,958
Miscellaneous:							
Deductions for Mess Money	...	...	19,991	...	..	...	19,991
Coast Light Dues	4,55,963	...	...	...	...	...	4,55,963
Survey Fees	18,890	...	50,752	...	...	864	70,506
Contribution	4,200	...	332	...	...	100	4,632
Other Items	8,108	...	44,441	...	86	205	52,840
Total Receipts in India ₹	5,18,919	...	16,76,604	...	86	1,08,524	23,04,133
Total India converted into £ at ₹15 = £1							£ 153,609

No. 35B.—ACCOUNT of Charges for Ports and Pilotage for the Year ended 31st March 1914.

	(*SEE DETAILS, NEXT PAGE.*)							
	Burma.	Assam.	Bengal.	Bihar and Orissa.	Madras.	Bombay.	Total.	
	₹	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and men afloat	1,80,541	...	1,07,005	...	...	7,936	2,95,482	
Victualling of Officers and Men afloat	...	2,915	29,599	...	...	...	32,514	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	4,43,607	31,456	1,19,828	...	...	9,080	6,03,971	
Purchase and hire of Ships and Vessels	48,056	...	25,056	...	...	...	73,112	
Pilotage, and Pilot Establishments	...	1,500	7,97,579	957	...	...	8,00,036	
Ports and Pilotage Establishments	1,36,238	...	1,43,872	...	45,677	56,076	3,81,863	
Miscellaneous Shore Establishments	88,292	...	...	...	...	...	88,292	
Subsidies to Steam-boat Companies	2,33,434	...	2,575	...	...	...	2,36,009	
Miscellaneous—								
Other Miscellaneous charges	36,764	...	1,87,161	...	...	1,851	2,25,776	
State Yacht Establishment	2,154	25,031	10,572	...	...	...	37,757	
Light-Houses and Light ships	1,66,103	...	...	...	...	1,06,239	2,72,342	
Refunds	13,978	...	5,130	...	...	128	19,236	
Total Charges in India	13,49,167	60,902	14,28,377	957	45,677	1,81,310	30,66,390	
Total India converted into £ at ₹15=£1							£	204,426
Charges in England:								
Passage and Outfit Allowance of Leadsman Apprentices							£	200
Total Charges for Ports and Pilotage							£	204,626

No. 35B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1914—*contd.*

DETAILS.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹
Salaries and Allowances of Officers and Men afloat.							
Pilot Vessels.							
P. V. "Fraser"	...	...	50,388	...	...	...	50,388
„ "Lady Fraser"	...	...	40,629	...	...	...	40,629
Inland Vessels, Steamers and Flats.							
B. G. L "Myitha"	4,026	...	...	...	...	...	4,026
B. G. L. "Chindwin"	7,232	...	...	...	...	...	7,232
Steamer "Guide"	...	...	15,988	...	...	...	15,988
Steam Launch "Enchantress"	...	...	...	...	...	...	...
Flat "Mooltan"	...	...	...	...	...	7,936	7,936
Steamer "Jhelum"							
Steam Launch Establishment and Contingencies	1,69,283	...	...	...	...	...	1,69,283
Total Salaries, etc. ₹	1,80,541	...	1,07,005	...	...	7,936	2,95,482
Pilotage and Pilot Establishments.							
Branch, Master and Mate Pilots, Pilots Harbour Master, Serang and Lascars	...	...	7,62,190	957	...	...	7,63,147
Volunteers' and Leadsmen's Allowances	...	...	13,315	...	...	...	13,315
Mess, Passage and Miscellaneous	...	1,500	22,074	...	...	...	23,574
Total Pilotage, etc. ₹	...	1,500	7,97,579	957	...	...	8,00,036
Ports and Pilotage Establishments.							
Port Officers' Department	1,34,717	...	54,732	...	...	...	1,89,449
Agent for Government Consignments	...	...	—10,460	...	3,825	...	—6,635
Shipping Office	...	...	46,474	...	...	52,663	99,137
Marine Court	1,261	...	537	...	...	1,223	3,021
Survey of Steam Vessels	260	...	52,589	...	...	2,190	55,039
Establishment and Miscellaneous	...	...	...	...	41,852	...	41,852
Total Ports and Pilotage Establishments ₹	1,36,238	...	1,43,872	...	45,677	56,076	3,81,863
Miscellaneous Shore Establishments.							
Salaries of Officers	9,856	...	...	...	...	...	9,856
Staff and Shore Allowances to Officers	8,302	...	...	...	...	...	8,302
Establishments and Contingencies	70,134	...	...	...	...	...	70,134
Total Miscellaneous Shore Establishments ₹	88,292	...	...	...	...	...	88,292
Other Miscellaneous Charges.							
Shipping Fees and Sundries	1,600	...	3,948	...	...	...	5,548
Harbour Master's Fees for Sea-going and Inland Vessels	416	...	3,653	...	...	...	4,069
Hire of Moorings for Sea-going and Inland Vessels	...	...	18,357	...	...	...	18,357
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	115	...	...	...	115
Kolaba Life Boat and Warning's Signal Station at Alibag	...	...	...	...	...	1,723	1,723
Life Boat Establishment at Goalundo	...	...	707	...	...	...	707
Coal Depôt and other Establishments	1,395	...	1,035	...	...	...	2,430
Clearance of Irrawaddy-Chindwin River	31,769	...	...	...	...	...	31,769
Miscellaneous	1,584	...	9,016	...	...	128	10,728
Contribution to port funds	...	...	1,50,000	...	...	...	1,50,000
Allowance to Medical Officers for attending on crews of pilot vessels	...	...	330	...	...	...	330
Total Other Miscellaneous Charges	36,764	...	1,87,161	...	...	1,851	2,25,776

No. 36A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES	45,328	1,52,909	2,74,919	1,27,356	7,45,822	2,28,220	3,96,040	3,60,769	13,090	2,74,431	4,43,000	30,61,884
CONTRIBUTIONS	18,803	4,092	...	...	13,609	16,491	2,237	39,235	...	300	6,000	1,00,767
INCOME FROM ENDOWMENTS	...	...	...	...	...	...	5,139	...	...	...	...	5,139
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts	1,246	3,502	2,178	1,249	8,649	12,329	1,01,932	4,880	...	19,892	10,501	1,66,358
Sale proceeds of Book	800	24,961	...	208	34	149	17,315	13	...	...	45,254	88,734
Examination Fees	4,796	3,406	9,091	446	14,496	3,109	47,891	11,516	44	11,989	43,410	1,50,194
Other Receipts	3,648	14,797	3,143	5,380	28,343	9,695	38,297	33,020	39	4,394	4,734	1,45,495
TOTAL RECEIPTS. Rs.	74,621	2,03,667	2,89,331	1,34,639	8,10,953	2,69,993	6,08,851	4,49,433	13,173	3,11,011	5,52,899	37,18,571
											Total India converted into £ at Rs. 15=£1 .	£	**247,905**

No. 36B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary (*a*)	...	29,325	29,308	20,574	53,228	30,961	40,781	32,075	17,288	75,937	52,014	3,81,491
Establishment and Contingencies	...	28,214	56,612	31,220	97,804	42,418	69,906	50,633	11,198	42,067	31,579	4,61,651
INSPECTION:												
Salary (*a*)	11,075	1,30,138	2,48,492	74,618	4,50,737	2,77,449	3,29,930	1,90,747	15,147	4,64,588	2,84,104	24,77,025
Establishment and Contingencies	11,058	1,02,596	1,99,615	68,937	3,32,471	1,72,863	2,04,102	92,577	12,399	3,97,754	2,29,916	18,24,588
UNIVERSITY	13,000	...	...	...	1,18,500	...	3,97,700	1,55,380	...	3,04,500	2,55,000	12,44,080
GOVT. COLLEGES—GENERAL	39,100	65,751	1,26,801	1,25,217	8,55,924	2,72,197	2,50,916	1,69,433	...	3,72,590	3,11,790	25,89,719
GOVT. COLLEGES—PROFESSIONAL	16	1,19,675	5,673	...	3,57,324	38,424	4,07,487	...	...	2,41,566	2,67,505	14,37,670
GOVT. SCHOOLS—GENERAL:												
Secondary	1,28,287	3,58,684	5,53,103	2,15,014	22,05,535	3,26,504	7,70,603	5,70,407	34,696	66,848	5,17,435	57,51,116
Primary	44,955	1,02,071	18,150	41,074	75,876	40,168	445	...	...	3,27,819	2,965	6,53,523
Contribution to Schools	...	6,60,192	1,54,064	3,30,495	...	12,16,790	...	10,87,928	1,57,586	14,29,792	26,43,842	76,80,689
GOVT. SCHOOLS—SPECIAL:												
Training Schools	10,301	1,04,811	1,29,741	32,908	3,21,424	3,13,190	1,69,650	2,25,276	17,038	6,10,171	2,60,682	21,95,192
Technical Schools	...	...	81,759	29,245	1,80,559	1,02,835	1,76,652	1,52,544	...	1,32,589	89,510	9,45,993
Reformatory Schools	...	16,136	18,935	...	...	1,11,799	36,260	31,229	...	41,558	41,702	2,97,619
Other Schools, etc.	...	...	...	8,173	76,844	4,621	...	...	...	1,070	...	90,708
GRANTS-IN-AID:												
Grants-in-aid	7,85,017	3,75,292	9,64,772	1,67,969	19,43,547	4,35,920	6,23,157	16,03,759	2,12,359	32,96,885	14,13,127	1,18,21,804
Payments by Results	...	...	1,84,917	...	1,56,392	2,70,238	10,09,429	...	...	...	7,47,659	23,68,635
SCHOLARSHIPS	27,842	65,267	70,885	41,488	2,41,638	62,707	1,31,899	80,900	8,950	1,20,500	61,768	9,13,844
MISCELLANEOUS.												
Government Book Depôt	...	27,116	...	...	...	...	11,417	...	...	...	22,502	61,035
Grants for Encouragement of Literature	2,000	...	...	8,754	18,112	2,042	75	3,785	750	...	1,228	36,746
Contribution to District Boards, etc.	...	...	(*b*)16,720	...	...	...	31,65,710	...	...	...	...	31,82,430
Miscellaneous	97,544	16,127	53,388	20,189	6,24,088	1,10,840	61,664	22,334	128	22,905	40,180	10,69,387
REFUNDS	16	639	974	17	2,512	3,860	254	345	...	1,686	1,140	11,443
TOTAL CHARGES IN INDIA Rs.	11,65,211	22,02,034	29,23,909	12,15,892	81,12,515	38,34,826	78,58,337	44,69,352	4,87,539	79,51,125	72,75,648	4,74,96,388
											Total India converted into £ at Rs. 15=£1 .	£	**3,166,426**
CHARGES IN ENGLAND:												
Passage of Educational Officers on appointment, etc.											1,222	
Scholarships to enable Natives of India to pursue their education in England											8,366	
Deputation Allowance of Officers while studying educational methods in England, etc.											795	
												10,383
TOTAL CHARGES UNDER EDUCATION											. £	3,176,809

(*a*) Including Exchange Compensation Allowance.
(*b*) Contribution paid to the Educational Syndicate.

No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CHURCH OF ENGLAND:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stipend of the Bishop	45,977	12,750	2,834	...	...	...	...	...	...	33,533	32,522	1,27,616
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (*a*)	1,02,518	58,629	91,515	10,939	1,17,491	19,320	2,15,854	1,94,720	30,799	2,03,104	1,90,306	12,35,195
Other allowances to Chaplains, etc.	8,485	1,240	996	...	6,869	460	6,231	4,401	1,118	16,759	23,680	73,239
Establishments	6,836	3,070	3,870	626	9,171	1,916	7,680	3,619	1,303	4,642	13,218	55,951
Other Charges	28,113	19,005	26,758	3,301	12,309	3,931	7,345	26,053	7,157	28,505	10,446	1,76,223
CHURCH OF SCOTLAND: (*b*)												
Pay of Chaplains and Registrars, including allowance (*a*)	6,505	...	...	...	21,584	...	10,012	...	...	23,658	32,645	94,404
Establishments	404	...	...	...	2,361	...	800	287	150	596	1,263	5,861
Other Charges	1,556	...	...	...	3,568	...	1,101	913	144	1,614	2,211	11,707
CHURCH OF ROME:												
Allowances to Bishops and Priests, etc. (*b*)	..	...	...	...	6,468	288	3,441	...	...	...	9,925	20,122
Other Charges	...	...	...	...	171	...	120	6,062	230	...	392	6,975
Charges for Cemeteries	6,212	3,586	7,066	1,899	4,127	3,328	9,535	6,829	1,811	8,813	10,659	63,865
Miscellaneous Ecclesiastical charges	600	...	11,845	...	396	...	9,630	2,000	...	6,630	6,600	37,701
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	5,198	5,198
TOTAL CHARGES IN INDIA . R	2,07,206	98,280	1,44,884	16,765	1,84,515	32,243	2,71,749	2,44,884	43,012	3,27,854	3,42,065	19,13,457
Total India converted into £ at Rs. 15=£ 1 . £												127,564
CHARGES IN ENGLAND:												
Passage of Chaplains on appointment, etc.												148
TOTAL ECCLESIASTICAL CHARGES . £												127,712

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67D, page 232.

No. 38A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENTS for the Year ended 31st March 1914.

RECEIPTS.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	20	...	209	2,451	96,579	5,713	14,380	20,240	...	41,874	1,05,670	2,87,136
Hospital Receipts	81	...	44,651	...	1,62,630	...	2,935	...	...	34,999	97,781	3,43,077
Lunatic Asylum Receipts	...	6,994	31,603	2,448	22,919	309	8,046	12,906	...	22,323	27,086	1,34,634
Medicines sold by Civil Surgeons	324	47	182	12,576	62,864	6,565	...	...	104	...	536	83,198
Contributions	7,180	...	5,624	188	57,599	444	11,326	...	...	78,700	27,168	1,88,229
Miscellaneous	1,137	10,345	22,121	6,257	17,716	821	35,798	31,585	77	13,820	19,729	1,59,406
TOTAL RECEIPTS IN INDIA ₹	8,742	17,386	1,04,390	23,920	4,20,307	13,852	72,485	64,731	181	1,91,716	2,77,970	11,95,680
Total India converted into £ at R15=£1 £												79,712
RECEIPTS IN ENGLAND: Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance												676
TOTAL MEDICAL RECEIPTS												80,388

No. 38B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1914.

CHARGES.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	2,80,885	3,13,231	5,11,671	2,34,395	5,01,445	3,68,708	7,18,594	4,11,847	1,02,721	4,84,236	4,44,650	43,72,383
Hospitals and Dispensaries	2,82,213	4,28,667	9,80,336	2,25,462	13,03,722	2,55,749	5,08,147	2,28,247	1,07,319	9,95,623	7,59,802	60,75,287
Sanitation and Vaccination	2,64,397	3,33,385	1,89,886	92,941	3,13,063	1,66,209	18,60,592	1,30,297	14,025	3,94,618	4,91,328	42,50,741
GRANTS FOR MEDICAL PURPOSES—												
Charges on account of Plague	45,593	90	1,55,062	...	13,743	15,019	2,52,927	2,69,336	2,186	92,252	62,348	9,08,556
Other Charges	8,47,633	43,767	26,119	28,781	1,055	11,807	59,295	...	...	31,475	1,13,977	11,63,909
Medical Schools and Colleges	...	11,513	35,756	44,625	4,67,772	71,011	1,66,327	2,45,495	...	2,89,888	5,20,808	18,53,195
Lunatic Asylum	6,654	35,941	1,31,057	29,404	1,80,677	25,893	1,45,760	43,685	96	1,66,871	2,58,560	10,24,598
Special Hospitals	...	...	...	...	10,026	...	...	16,295	...	...	...	26,321
Chemical Examiner's Department	...	...	39,197	...	40,940	...	41,980	6,181	...	30,380	64,319	2,22,997
Refund	...	11	456	3	18,016	12	600	21,015	96	1,055	5,178	46,250
CHARGES IN INDIA ₹	17,27,375	11,66,605	20,69,540	6,55,611	28,50,459	9,14,408	37,54,222	13,72,398	2,26,251	24,86,398	27,20,970	1,99,44,237
Total India converted into £ at R15=£1 £												1,329,616
CHARGES IN ENGLAND: Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, etc.											1,619	
Contribution to the Tropical Disease Research Fund											500	
Contribution to the Tropical Diseases Bureau											500	
Contribution to the London School of Tropical Medicine											500	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board											125	
Contribution to the International Bureau of Public Health											619	
Grant to the Committee for Plague Investigation in India											1,250	
Allowances to Officers while on Study Leave, or specially employed, and miscellaneous expenditure											3,206	8,319
TOTAL MEDICAL CHARGES £												13,37,935

No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
IN INDIA.												
POLITICAL AGENTS:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Residents and Political Agents, etc., at Native and Foreign Courts, Salaries (a)	16,74,001	27,867	1,78,214	32,654	7,650	25,725	3,008	2,46,373	1,44,923	46,695	5,02,143	28,89,253
Establishments and Contingent Charges	12,64,003	15,256	1,82,329	27,207	6,612	20,854	7,398	1,60,833	3,64,796	43,668	5,17,615	26,10,571
Less—Contribution for Salaries, Establishments, etc.	*1,29,754*	*21,576*	...	...	...	...	...	...	...	*1,529*	*3,54,783*	*5,07,642*
CHARGES ON NORTH-WEST FRONTIER:												
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	...	...	4,63,942	...	...	4,63,942
Do. do. Tribes	...	...	...	...	...	...	...	...	72,146	...	...	72,146
Payments for guarding Hill Passes	...	...	...	...	...	...	...	9,962	2,40,840	...	...	2,50,802
Mekran Levy Corps	1,77,708	...	...	...	...	...	...	...	...	...	...	1,77,708
Chitral Frontier Charges	...	...	...	...	...	...	...	...	2,31,222	...	...	2,31,222
Charges for Bhittani Service	...	...	...	...	...	...	...	...	12,034	...	...	12,034
Waziristan Militia	...	...	...	...	...	...	...	...	9,38,571	...	...	9,38,571
Kurrum Militia	...	...	...	...	...	...	...	...	3,27,971	...	...	3,27,971
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	6,98,177	...	...	...	...	...	...	...	...	...	...	6,98,177
Zhob Levy Charges	5,06,939	...	...	...	...	...	...	...	...	...	...	5,06,939
CHARGES ON TIBET FRONTIER	2,47,089	...	...	...	...	..	...	13,600	...	...	...	2,60,689
Charges on account of Diplomatic and Consular Services in Persia	10,51,919	...	...	...	...	...	...	...	...	...	...	10,51,919
CHARGES ON NORTH EAST FRONTIER	...	...	...	5,35,089	...	...	...	...	..	...	...	5,35,089
POLITICAL SUBSIDIES:												
Subsidy to the Amir of Afghanistan	19,02,613	...	...	...	...	...	...	...	...	...	...	19,02,613
Subsidy and contribution to the Khan of Kholat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	2,66,400	...	...	...	...	...	...	...	...	...	...	2,66,400
Bhotan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Subsidy to the Sardar of Khoidad Khels	1,200	...	...	...	...	...	...	...	...	...	...	1,200
Subsidy to Contractors for supply of Camels on Nushki-Seistan Route	2,995	...	...	...	...	...	...	...	...	...	...	2,995
Other Subsidies	...	...	...	...	...	...	...	8,045	12,000	...	...	20,045
ENTERTAINMENT OF ENVOYS AND CHIEFS	41,766	...	2,360	6,996	...	965	...	8,084	2,23,303	...	27,908	3,11,332
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	46,016	...	6,350	4,181	15,213	14,264	...	10,868	14,016	...	49,261	1,60,169
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan	₹.	...	...	...	...	...	62,780	...	...	...	...	62,780
Ayub Khan	...	...	...	...	...	...	...	1,65,992	...	...	...	1,65,992
Kabul Refugees and State Prisoners	11,490	...	...	...	...	...	21,150	30,099	10,384	...	14,037	87,160
Chitral Prisoners	...	...	...	...	...	...	...	...	...	9,171	...	9,171
Thebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	...	1,11,196	1,11,196
Burmese Refugees and State Prisoners	8,080	...	394	...	...	...	...	...	...	...	...	8,474
Allowance to Sardar Abdur Rahaman and his followers	...	...	...	...	...	...	...	30,508	...	...	...	30,508
Other Refugees and State Prisoners	2,412	...	...	...	5,400	...	10,648	...	...	4,128	...	22,588
SPECIAL POLITICAL EXPENDITURE:												
Aka and Walong Promenades	...	...	...	1,95,171	...	...	...	...	...	...	...	1,95,171
Miri and Mishmi Mission	...	...	...	2,06,343	...	...	...	...	...	...	...	2,06,343
Abor Expedition	...	...	...	6,05,783	...	...	...	...	...	...	...	6,05,783
Burma-China Boundary Commission	...		9,64,909	...	...	...	...	...	...	...	...	9,64,909
Expenditure on State Entry, Delhi	—500	...	...	...	...	...	...	...	...	...	...	—500
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	3,27,154	...	...	...	...	...	...	...	...	...	...	3,27,154
MISCELLANEOUS:												
Malwa Bhil Corps	1,40,667	...	...	...	...	...	...	...	...	...	...	1,40,667
Mewar Bhil Corps	1,73,696	...	...	...	...	...	...	...	...	...	...	1,73,696
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	11,021	...	...	...	...	...	...	100	263	...	...	11,384
Demarcation of Boundary and Trans-Frontier Surveys	16,488	...	116	...	...	252	767	900	...	51,834	2,485	72,842
Purchase and Repair of Insignia of the Order of Indian Empire	11,789	...	...	...	...	...	...	...	...	...	...	11,789
Rewards to Native Chiefs for Political Services	197	...	50	...	...	...	...	1,656	21,911	...	...	23,814
Rewards for Intelligence and Assistance	...	...	640	...	...	...	...	1,090	14,429	...	...	16,159
Rents, Rates, and Taxes	...	...	12,445	...	...	...	...	...	...	...	...	12,445
Imperial Cadet Corps	77,457	...	...	...	...	...	...	...	...	...	...	77,457
Charges on account of Mr. Khan Chand's deputation in place of Mr. E. G. Gregson	28,156	...	...	...	...	...	...	...	...	..	...	28,156
Charges for Mangal Expedition	27,591	...	...	...	...	...	...	...	...	...	...	27,591
Charges on account of His Excellency the Viceroy's Visit	...	...	...	...	...	...	...	...	...	38,032	...	38,032
Sundry charges	1,379	2,169	10,476	2,202	3,500	2,857	995	4,826	66,555	120	10,124	1,05,203
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	2,40,557	...	...	...	...	...	...	...	...	...	...	2,40,557
TOTAL CHARGES IN INDIA . ₹	90,28,706	23,716	13,58,283	16 15,626	38,375	64,917	1,06,746	6,92,886	31,59,306	1,92,119	8,79,986	1,71,60,666
Total India converted into £ at ₹15=£1 . £												**11 44,044**
CHARGES IN ENGLAND—												
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam											1,535	
Sum placed at the disposal of the Secretary of State for India for Secret Service											1,600	
Cost of Insignia of Indian Orders											783	
Miscellaneous Expenditure											4,256	
											8,174	
Stores for India											6,972	
TOTAL CHARGES IN ENGLAND											...	15,146
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. . £												1,159,190

(a) Includes Exchange Compensation Allowance.

134375

40A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts including receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton Ginning Factories	20,053	72,701	13,801	7,168	44,474	20,192	67,372	43,847	1,550	78,918	1,05,326	4,75,402
Botanical and other Public Garden Receipts	1,439	28,364	...	...	3,279	985	64,208	27,317	545	5,510	973	1,32,620
Cinchona Plantation Receipts	...	...	...	...	1,70,950	...	...	...	...	3,28,081	...	4,99,031
Bacteriology	1,09,099	...	...	...	...	...	...	...	...	...	...	1,09,099
Receipts on account of Public Exhibitions and Fairs	...	8,106	...	...	33	25	46,956	30,594	...	...	...	85,714
Veterinary and Stallion Receipts	159	1,027	50	1,064	30,970	205	4,720	1,14,802	72	16,224	16,323	1,85,616
Fees, etc., levied under Inland Labour Transport Act of 1882	...	4,352	...	8,964	8,238	3,291	346	...	...	2,039	...	27,230
Examination Fees	2,454	1,235	...	...	237	54	360	970	...	1,90,447	12,318	2,08,075
Emigration Fees	...	1,327	...	...	17,280	...	...	...	...	4,633	270	23,510
Steam Boiler Inspection Fees	...	21,567	...	...	...	...	...	...	...	30,165	...	51,732
Sale of Stores and Materials	1,08,397	...	...	...	...	...	...	...	...	...	...	1,08,397
Miscellaneous	31,603	3,713	310	1,222	2,220	395	24,633	585	212	16,202	5,138	86,233
TOTAL RECEIPTS IN INDIA . R	2,73,204	1,42,392	14,161	18,418	2,77,681	25,147	2,08,595	2,18,115	2,379	6,72,219	1,40,348	19,92,659
											Total India converted into £ at R15=£1 . £	**132,844**
RECEIPTS IN ENGLAND:												
Sale-proceeds of books, maps, etc.											£	962
											TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . £	133,806

No. 40B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Scientific.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India (as per details in Account No. 40C., page 104)	25,94,086	...	...	...	...	...	...	...	...	...	...	25,94,086
Botanical Survey	45,082	...	...	...	...	...	...	...	...	...	...	45,082
GEOLOGICAL SURVEY:												
Superintending Officers (*a*) 1,88,379												
Establishment 84,968												
General Charges (including Library, Museum, etc). 82,723	3,06,073	...	...	...	...	...	...	...	...	...	...	3,06,073
Inspector of Mines	98,312	...	...	...	119	...	...	...	...	...	...	98,431
Meteorological Department	4,27,266	...	...	...	...	...	...	...	...	...	...	4,27,266
Archæological Department	2,79,737	...	28,696	...	...	7,197	...	...	...	42,220	...	3,57,850
Reporter of Economic Products	...	...	...	...	...	...	...	...	...	...	...	...
Central Museums	1,44,177	...	...	...	...	...	...	...	...	...	...	1,44,177
Imperial Institute	...	...	...	42	40	...	...	...	...	...	...	82
Observatories	...	...	...	...	...	...	...	...	...	...	...	...
Donations to Scientific Societies	5,833	2,500	1,000	23,000	11,984	...	...	...	...	3,251	21,000	68,568
Ethnographical Survey	...	1,868	...	488	...	...	...	...	...	...	...	2,356
Bacteriology	2,03,141	...	...	...	13,167	...	...	...	...	51,221	...	2,67,529
Board of Scientific Advice	2,907	...	...	...	...	...	...	...	...	...	...	2,907
X-Rays Institute	79,348	...	...	...	...	...	...	...	...	...	...	79,348
Central Research Institute	1,14,517	...	...	...	...	...	...	...	...	...	...	1,14,517
Provincial Museums	16,488	11,566	736	100	...	...	20,139	9,738	3,073	45,012	...	1,06,852
Agricultural.												
Agriculture	5,61,982	3,65,189	1,96,016	1,53,151	4,51,072	3,29,093	6,08,676	3,08,600	60,973	5,61,845	7,42,483	43,39,080
Cinchona Plantations	...	...	...	...	2,73,788	...	...	...	...	4,71,354	...	7,45,142
Public Exhibitions and Fairs	1,535	6,883	1,105	1,211	1,40	607	25,579	—4,603	6,549	1,891	...	42,165
Veterinary and Stallion Charges	13,904	2,30,990	1,94,777	50,352	2,02,874	64,446	1,57,013	5,54,035	30,983	1,37,616	3,00,562	19,37,552
Botanical and other Public Gardens	7,456	63,125	18,850	492	1,72,619	1,861	3,42,076	67,555	6,729	54,387	...	7,35,150
Labour and Emigration.												
Emigration	3,870	3	...	...	22,619	...	1,537	...	..	12,452	...	40,481
Inland Labour Transport	...	781	...	39,974	22,014	1,926	...	...	...	232	...	64,927
Inspector of Factories	379	2,473	13,414	...	57,888	288	16,102	5,227	...	20,937	69,673	1,86,411
Statistics.												
Controller of Patents	39,768	...	...	...	...	...	...	...	...	...	...	39,768
Bureau of Commercial Intelligence	1,50,443	...	...	...	...	...	...	...	...	...	...	1,50,443
Census	36,821	27	...	242	2,049	...	1,338	244	..	81	...	40,802
Gazetteer and Statistical Memoirs	...	2	239	880	870	1,771	...	13,226	...	...	...	16,988
Registration of Railway Traffic	...	2,238	514	3,239	7,602	1,300	7,918	8,674	...	9,098	29,156	69,739
Registration of River-borne Traffic	...	...	...	9,440	4,135	...	...	...	...	...	...	13,575
Provincial Statistics	1,398	11,621	46,539	2,147	25,769	11,913	17,756	3,761	6,678	23,191	5,031	1,55,864
Miscellaneous.												
Imperial Library	39,692	...	...	...	...	...	...	...	...	...	...	39,692
Preservation and Translation of Ancient Manuscripts	7,981	...	...	1,488	9,250	...	450	...	...	...	2,060	21,229
Examinations	47,590	...	1,501	...	674	839	...	1,200	...	1,36,370	11,826	2,00,000
Inspector of Explosives	82,939	...	...	...	...	...	...	...	...	...	...	82,939
Registrar of Co-operative Credit Societies	10,860	78,022	1,07,391	9,379	91,406	62,112	71,797	65,774	...	1,08,418	78,594	6,83,753
Miscellaneous	...	17,146	5,070	12,407	81,583	...	31,454	63,738	...	95,433	3,889	3,10,720
Refunds	...	569	...	13	688	5,069	939	4,854	—2	722	20	12,872
Steam Boiler Inspection Establishment	...	23,231	...	...	...	...	...	...	...	22,180	9,335	36,076
Actuary to the Government of India.	21,115	...	...	...	...	...	...	...	...	...	...	21,115
TOTAL CHARGES IN INDIA Rs.	53,44,700	8,18,234	6,15,938	3,08,045	14,53,618	4,88,422	13,02,774	11,02,023	1,14,983	17,97,911	12,54,959	1,46,01,607
Total India converted into £ at R15 = £1												973,441
Carried over												973,441

(*a*) Including Exchange Compensation Allowance.

No. 40B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1914—*contd.*

		£
	Brought forward . .	973,441
	£	
CHARGES IN ENGLAND:		
Objects of a literary, scientific, or antiquarian character . . .	2,416	
Expenses attending the preparation of the "Fauna Indica" . . .	614	
Grant in aid of the publication of the "Encyclopædia of Islam" . .	200	
Contingent expenses of the India Museum Collection at Kew . . .	372	
Expenses in connection with the Indian Section of the Imperial Institute .	1,400	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments and miscellaneous expenditure	7,212	
Preparation of Tide Tables for Indian Ports	1,172	
Contribution for two years to the International Institute of Agriculture at Rome	1,257	
	14,643	
Stores for India	20,143	
TOTAL CHARGES IN ENGLAND .		34,786
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £		1,008,227

No. 40C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		₹
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,31,047
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		1,77,588
Lithographic and Photographic Establishments		1,45,950
Engraving Establishment		61,688
Trigonometrical Office Establishment		1,35,169
Bihar and Orissa Drawing Office Establishment		37,505
Miscellaneous Contingent Charges		1,16,897
Mathematical Instrument Factory (including cost of Instruments purchased in India) .		1,03,793
Simla Drawing Office Establishment		70,007
Survey Parties:		
Charges of Working Parties		21,68,044
Miscellaneous Charges		83,273
		32,30,961
	₹	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15B, page 38	*1,83,661*	
" " 49.—Irrigation Works (*vide* foot note (*g*), page 277)	*5,241*	
" " for cost of Instruments and Maps supplied to other Public Departments	*4,47,973*	
		6,36,875
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40B . ₹		25,94,086
Total converted into £ at ₹15=£1 £		172,939

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-14.

Section E.—Miscellaneous.

Revenue, £772,579; Expenditure, £5,403,804.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Territorial and Political Pensions . . .	41	Expenditure	113	...	...	220,720
Civil Furlough . .	42	Expenditure	113	...	...	451,606
Superannuations . .	43A	Receipts	114	...	206,810	...
,, .	43B	Expenditure	115	...	...	3,399,487
Stationery and Printing	44A	Receipts	116	...	93,416	...
,, .	44B	Expenditure	116	...	...	729,756
,, .	44C	Details of Charges under Printing Establishments	117	284,905	...	...
,, .	44D	Statement showing the value of Stationery Stores supplied to the various Departments	118	248,403	...	...
,, .	44E	Statement showing the value of Printing Work, etc., supplied to the various Departments	119	477,030	...	...
Exchange . . .	45	Receipts	120	...	119,741	...
Miscellaneous . .	46A	Receipts	121	...	352,612	...
,, . .	46B	Expenditure	122	...	...	602,235
				Total .	772,579	5,403,804

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1914.

INDIA, GENERAL.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Not exceeding Rs. 5,000 per annum		6,275	
Banpur Family.			
Not exceeding Rs. 5,000 per annum		3,000	
Jeitpur Family.			
Not exceeding Rs. 5,000 per annum:			
Dependants of Maharajah Anupgir		2,500	
Kharun Chiefs.			
Exceeding Rs. 5,000 per annum:			
Sirdar Habibulla Khan, son and successor of Sirdar Yacub Khan (Quetta)		7,000	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		87	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		2,410	
Afghan Refugee.			
Not exceeding Rs. 5,000 per annum			
Sardar Haidar Quli Khan		3,772	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Delhi Family	8,628		
Bolia Family	3,012		
Jhansi Family	1,320		
Family of the late Pindari Chiefs	280		
Carnatic Stipendiaries	5,476		
Family of Rao Khosal Sing of Hirapur	2,182		
Kurnool Family	1,350		
Shahgurh Family	150		
Udayagiri Family	20		
Tokeker Family	115		
Nagpur Pensions	436		
Musulipatam Family	441		
Mahratta Salianadars	32,313		
Mohipatram Family	1,583		
Sirdar Mahomed Hoosain Khan's Family	8,106		
Miscellaneous	60,909		
		1,26,321	
CHARITABLE ALLOWANCES.			1,51,365
Not exceeding Rs. 5,000 per annum:			
Delhi Royal Family	3,219		
Family of Nawab of Jhagar	68		
Bundelkhand Gosain Family	14,965		
Teria Kalpahar Family	705		
Allowances for the maintenance of religious establishments in Coorg	14,026		
Miscellaneous	14,150		
Carnatic Stipendiaries	24	47,157	
TOTAL INDIA, GENERAL			1,98,522
Carried over			1,98,522

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*contd.*

	Rs.	Rs.	Rs.
Brought forward			1,98,522
CENTRAL PROVINCES AND BERAR.			
Territorial and Political Pensions.			
Burhanshah Family.			
Exceeding Rs. 5,000 per annum:			
Raja Azam Shah		50,000	
Bhonsla Family.			
Exceeding Rs. 5,000 per annum:			
Luxman Rao		12,000	
Raghojee Rao (Janojee Family)		60,000	
Not exceeding Rs. 5,000 per annum		8,037	
Relatives of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		12,975	
Servants and Dependants of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		12,329	
Ladies of the Zenana of the Bhonsla Family			
Not exceeding Rs. 5,000 per annum		240	
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Gond Raja of Chanda		6,000	
Not exceeding Rs. 5,000 per annum:			
Bijragogarh Family		1,265	
Pensions from the 2½ lakhs Fund of Saugor		860	
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia		3,074	
Mahratta Salianadars		2,505	
Nizamat Pensions		330	
		1,69,615	
Charitable Allowances.			
Not exceeding Rs. 5,000 per annum		1,637	
Total Central Provinces and Berar			1,71,252
BURMA.			
Charitable Allowances.			
Not exceeding Rs. 5,000 per annum:			
Members of the ex-Royal Family of Burma	1,19,997		
Shan and other Chiefs	1,337		
Officials of the late Burmese Government	10,394		
Delhi Family	4,420		
Refugee Princes	12,089		
Talifoo Refugee Princes	425		
		1,48,662	
Total Burma			1,48,662
ASSAM.			
Territorial and Political Pensions.			
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Bar Senapati's Family	1,578		
Raja Chandra Kanta Sing's Family	360		
Other Pensioners	2,493		
		4,431	
Charitable Allowances.			
Not exceeding Rs. 5,000 per annum		80	
Total Assam			4,511
Carried over			5,22,947

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*contd.*

	Rs.	Rs.	Rs.
Brought forward			5,22,947
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum:			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur Nawab of Murshidabad	2,70,000		
Nazarut Ali and Ali Mirza	20,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Wala Kudr Syed Hossein Ali Mirza	37,000		
Syed Mozuffer Ali	10,112		
Syed Nazir Ali Mirza Fatak Kudr	17,500		
Syed Mahomed Fyezolly Khan and others	28,116		
Syed Abul Hossein *alias* Sultan Saheb	15,500		
	4,13,228		
Not exceeding Rs. 5,000 per annum	1,03,618		
		5,16,846	
Oudh Family.			
Exceeding Rs. 5,000 per annum:			
Prince Ahmed Ali Kumar Kudr Bahadoor	48,000		
Mohamed Baber Mirza Bahadoor	6,000		
Mohamed Ibrahim Ali Bahadoor	6,000		
Kam Buksh Hossein Mirza Bahadoor	6,000		
Mohamed Abul Ali Mirza Daroga Bahadoor	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mohamed Asgar Humayun Jah Noke Ashgod Bahadoor	3,500		
Mahomed Askadi Buland Jah Bahadoor	6,000		
Mahomed Akram Hossein Afsodal Moolook	6,000		
Mahomed Prince Kesra Baksit	6,000		
Mohamed Noke Ali Bahadur (Dilwar Jah)	6,000		
Janjah Ali Kara Mirza Ahmad Bahadur	274		
	1,05,774		
Not exceeding Rs. 5,000 per annum	1,12,690		
		2,18,464	
Chitpore Family.			
Not exceeding Rs. 5,000 per annum		7,974	
Maharajah Shitub Roy's Family.			
Not exceeding Rs. 5,000 per annum			
Mysore Family.			
Exceeding Rs. 5,000 per annum:			
Fatiah Allowance	1,000		
Shahabzada Mahomed Buktyar Shah	2,155		
Not exceeding Rs. 5,000 per annum	22,258		
		25,413	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Rajmehal Family	5,929		
Purneah Family	3,061		
Bissenpore Raj Family	2,363		
Family of Moulana Mohamed Asiff	161		
Others	13,171		
		24,685	
TOTAL BENGAL			7,93,382
Carried over			13,16,329

(*a*) Includes Rs. 6,345 on account of purchase of furniture and rent, and taxes.

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*contd.*

	Rs.	Rs.	Rs.
Brought forward			13,16,829
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum:			
Saliman Kudr Syed Wahid Ali Mirza	6,707		
Not exceeding Rs. 5,000 per annum	2,418		
		9,125	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		2,582	
Khurda Family.			
Exceeding Rs. 5,000 per annum:			
Raja Mukund Deb		13,127	
Maharajah Shitub Roy's Family.			
Not exceeding Rs. 5,000 per annum		469	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		1,211	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Purnea Family			
Goomesur Raj Family	1,320		
Nawab Mooneeoodowlla's Family	770		
Porahat Raj Family	37		
Family of Rajah Runjeet Singh	11		
Heirs of Saheb Bux Bibee	275		
Ungul Pensioner	383		
Family of Raja Kader Bux Khan and Kader Hosein Khan	640		
Miscellaneous	3,739		
		7,175	
CHARITABLE ALLOWANCES.		33,689	
Exceeding Rs. 5,000 per annum:			
Unno-Chuttur charges paid in Cuttack and Balasore		7,073	
TOTAL BIHAR AND ORISSA			40,762
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding Rs. 5,000 per annum:			
Badshah Bahu Begum	9,000		
Syed Muhammad Husain Musarim-ud-dowla, Bahadur	2,000		
	11,000		
Not exceeding Rs. 5,000 per annum	1,14,228		
		1,25,228	
Ex-Royal Family of Delhi.			
Not exceeding Rs. 5,000 per annum		46,379	
Maharajah of Benares.			
Exceeding Rs. 5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioner.			
Exceeding Rs. 5,000 per annum:			
Shahzada Basdeo Singh		4,222	
Carried over		2,75,829	13,57,091

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,75,829	13,57,091
UNITED PROVINCES OF AGRA AND OUDH—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Syed Ahmad Shah of Meerut	12,000		
Afroz-un-nissa Begum	5,400		
Raja Krishna Pal Singh, Fatehpur	7,307		
Syed Dost Muhamad Khan, Bulandshahr	9,775		
Kunwar Rani Ramanand of Agra	7,983		
Not exceeding Rs. 5,000 per annum	22,478		
Not exceeding Rs. 5,000 per annum:			
Family of Tafazzul Hosain Khan	23,885		
„ ex-Nawab of Farukabad	7,079		
„ late ex-Raja of Coorg	3,770		
„ late Nawab of Jhajjar	11,471		
„ late Raja of Jhansi	1,200		
„ late Rahmut-ulla Khan of Bareilly	1,831		
„ Shah Jalil and Shah Sultan of Bareilly	2,364		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia	887		
„ Nawab Suja-ud-daula	577		
„ late Ex-Nawab of Banda	1,200		
„ Khair-andesh Khan of Bareilly	605		
„ late Nawab Kasim Ali Khan of Benares	451		
„ late Husain Ali Khan	168		
„ Moulvi-Zia-Ulla Khan of Bareilly	2,902		
Moradabad Minhadars	2,326		
Commutations of Pensions	6,924		
		1,32,583	
Bahu Begum's Zamanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Baker Ali Khan	6,194		
Not exceeding Rs. 5,000 per annum	90,556		
		96,750	
Bahu Begum's Amanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Mirza Mehdi Hussain Khan	12,410		
„ Hadi Ali Khan	6,645		
Mehr Jahan Begum	5,745		
	24,800		
Not exceeding Rs. 5,000 per annum	1,57,911		
		1,82,711	
CHARITABLE ALLOWANCES.		6,87,873	
Exceeding Rs. 5,000 per annum:			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	12,000		
Not exceeding Rs. 5,000 per annum:			
Family of Raja Lal Sing	4,550		
Punjab State Pensioners	4,500		
Jalaun Pensioners	8,483		
Family of late Raja Himmat Bahadur	738		
„ late ex-Nawab of Banda	73		
Miscellaneous	15,072		
Commutations	11,005		
		64,474	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,52,347
Carried over			21,09,438

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*contd.*

	Rs.	Rs.	Rs.
Brought forward .			21,09,438
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Not exceeding Rs. 5,000 per annum		74	
Other Pensions.			
Exceeding Rs. 5,000 per annum :			
Dharm Kaur	4,167		
Mohamed Akbar Khan	10,000		
Tika Gagan Singh	7,862		
	22,029		
Not exceeding Rs. 5,000 per annum :			
Family of the ex-King of Cabul (Shahzaman Khan) . .	12,576		
Lahore Royal Family	955		
Family of the Nawab Surfraz Khan of Multan . .	1,789		
„ of a Jagirdar in Rohtak	467		
Miscellaneous	24,401		
	40,188	62,217	
		62,291	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum :			
Delhi Royal Family	55		
Family of the Nawab of Jhajjar	2,584		
Family of ex-King of Cabul (Shahzaman Khan) . .	1,063		
Miscellaneous	15,645		
		19,347	
TOTAL PUNJAB .			81,638
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum :			
Ghulam Kasim Khan (Nawab of Tank)	18,483		
Not exceeding Rs. 5,000 per annum	44,685	63,168	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		3,807	
TOTAL NORTH-WEST FRONTIER PROVINCE .			66,975
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding Rs. 5,000 per annum :			
Kurshed-un-Nissa Begum Sahiba	10,324		
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E.			
Prince of Arcot	65,000		
	80,724		
Not exceeding Rs. 5,000 per annum	1,34,609		
Miscellaneous	10,973		
		2,26,306	
Tanjore Pensions.			
Exceeding Rs. 5,000 per annum :			
Sivaji Raja Sahib	17,522		
Bhavani Bai Sahiba	6,000		
	23,522		
Not exceeding Rs. 5,000 per annum	32,176		
Miscellaneous	115		
		55,813	
Masulipatam Pensions.			
Not exceeding Rs. 5,000 per annum	12,952		
Miscellaneous	10		
		12,962	
Carried over .		2,95,081	22,58,051

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,95,081	22,58,051
MADRAS—*contd.*			
Kurnool Pensions.			
Exceeding Rs. 5,000 per annum:			
Muhammad Dawood Khan Bahadur	8,400		
Not exceeding Rs. 5,000 per annum	12,402		
Miscellaneous	6		
		20,808	
Bellary Pensions.			
Exceeding Rs. 5,000 per annum:			
Sri Runga Deva Razulu of Anaigunta		5,500	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Palkonda Pensions	5,458		
Mysore Pensions	6,663		
Gumsur Pensions	2,172		
Golconda Pensions	1,524		
Cuttack Pensions	108		
Delhi Pensions	240		
Commutation of Pensions	15,483		
		31,648	
		3,53,037	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		663	
TOTAL MADRAS			3
BOMBAY			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding Rs. 5,000 per annum:			
Ziāun-nissa Ladli Begum, daughter of Mir Ali Khan	47,000		
Mir Zulfikar Ali Khan Wallad Mir Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum during the lifetime of Zea-ul-Nissa Begum)	2,500		
Investment into the Trust Fund of the share of the pension of Rahiman Nissa Begum, daughter of the Nawab of Surat for the benefit of her children	37,000		
		92,500	
Najmudin Khan's Family.			
Exceeding Rs. 5,000 per annum:			
Mir Sadrudin Khan Walad Azmudin Khan		6,683	
Yemen Stipendiaries.			
Exceeding Rs. 5,000 per annum:			
Sultan Ahmadbin Fadil of Lahej Abdali	39,384		
Not exceeding Rs. 5,000 per annum	15,214		
		54,598	
Satara Pensions.			
Exceeding Rs. 5,000 per annum:			
Shiwaji *alias* Anna Saheb Bhosle and Pratapsing *alias* Bhan-saheb Bhose	30,000		
Not exceeding Rs. 5,000 per annum	6,096		
		36,096	
Angria Family Pensions.			
Not exceeding Rs. 5,000 per annum		2,046	
Pensions granted on the conquest of Sind.			
Exceeding Rs. 5,000 per annum:			
His Highness Mir Matrab Khan	12,000		
„ „ Mir Fateh Khan, Wallad Sher Mahomed Khan Talpur	26,000		
„ „ Mir Abdul Hosein Khan	14,400		
„ „ Mir Nur Mahomed Khan Talpur	36,000		
Widow of His Highness the late Mir Hussein Ali Khan	9,600		
Mia Rustom Khan II	15,600		
Mir Ali Hosein Khan	9,600		
Mia Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	9,953		
	1,33,153		
Not exceeding Rs. 5,000 per annum	79,205	2,12,358	
Shaha Gazi Khan's Family Pensions.			
Not exceeding Rs. 5,000 per annum		633	
Carried over		4,04,914	26,11,751

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1914—*concld.*

	Rs.	Rs.	Rs.
Brought forward		4,04,914	26,11,751
BOMBAY—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
His Highness Aga Mahomed Sultan	29,000		
Shambu Sing Amarsing	7,195		
Sir Michael DeLima D'Souza	7,000		
Mir Allah Baksh Khan Mir Golam Hydar Khan Walad Mir Sher Khan	5,500		
Shermia Bapu Mia	6,000		
Not exceeding Rs. 5,000 per annum:	26,667		
Nagpore Family	300		
Peshwa Pensions	1,728		
Family of the late Nawab of Broach	5,813		
Heads of Tribes at Aden	15,984		
Kirparam's Family	3,393		
Mandvi Raja's Family	1,800		
Peint Pensions	1,916		
Thoke Family	1,497		
Tanjore Family	2,296		
Family of the Nawab of Bednur	650		
Sumant Family	888		
Dhamdhare Family	940		
Naikara Family	409		
Family of Sher Khan Dinamia	240		
Nagar Parker Rana Family	66		
Berar Pensions	3,474		
Raja Bahadur Family	131		
		1,22,887	
		5,27,801	
CHARITABLE ALLOWANCES.			
Miscellaneous expenses of Mirs and other political stipendiaries	3,417		
TOTAL BOMBAY			5,31,218
TOTAL IN INDIA	Rs.		31,42,969
Total India converted into £ at Rs. 15=£1, £			**209,531**
CHARGES IN ENGLAND:			
Members of the Family of the late Maharajah Duleep Singh		9,870	
Members of the Bengal Nizamut Family		719	
Angria Family Pensions		600	
TOTAL IN ENGLAND			11,189
TOTAL TERRITORIAL AND POLITICAL PENSIONS	£		220,720

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1914.

	Rs.	
IN INDIA:		
India, General	9,278	
Bengal	16	
Bihar and Orissa	153	
Madras	6,993	
Bombay	2,768	
TOTAL IN INDIA	Rs.	19,208
Total India converted into £ at Rs. 15=£1, £		**1,281**
CHARGES IN ENGLAND:		
Indian Civil Service	186,049	
Military Officers in Civil employ	128,514	
Uncovenanted Service	132,077	
Bengal Pilot Service	3,686	
TOTAL IN ENGLAND		450,326
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	451,606

No. 43A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1914.

INDIA.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	227	...	...	...	...	...	...	1,140	...	315	4,800	6,482
Subscriptions to the Military Orphan Fund	178	...	...	...	69,508	...	...	262	...	...	...	69,948
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	...	...	231	231
Subscriptions under the Indian Civil Service Family Pension Regulations	1,00,368	58,511	76,839	18,859	1,06,622	71,341	1,84,118	1,00,769	7,500	1,09,072	1,11,911	9,45,910
Subscriptions to the Bengal Civil Fund	5,382	267	7,668	1,542	3,987	4,903	5,878	4,604	...	...	619	34,850
Subscriptions to the Madras Civil Fund	1 975	...	...	...	...	...	...	...	...	3,976	...	5,951
Subscriptions to the Bombay Civil Fund	559	...	...	...	...	...	...	...	...	...	7,899	8,458
Contributions for Pensions and Gratuities (*a*)	2,52,504	1,24,035	16,448	4,391	24,831	24,271	70,992	75,601	12,153	94,511	3,87,209	10,86,946
Deductions for Pilot Service Pension Fund	...	...	...	...	14,055	...	...	...	...	...	...	14,055
Miscellaneous	...	249	...	...	...	...	...	...	...	...	1,046	1,295
TOTAL RECEIPTS IN INDIA	3,61,193	1,83,062	1,00,955	24,792	2,18,003	1,00,515	2,60,988	1,82,376	19,653	2,07,874	5,13,715	21,74,126

Total India converted into £ at Rs. 15=£1 . £ 144,941

	£	£
ENGLAND:		
Widows' Funds of the Home Establishment of the East India Company:—		
Sale of 2½ per cent. consolidated stock under Act 60 Vict., Ch. II, Dividends, etc.,		9,897
Subscriptions in respect of the India Office Provident Fund		1,299
SUBSCRIPTIONS IN RESPECT OF THE INDIAN CIVIL, MILITARY, AND MEDICAL FUNDS, AND THE INDIAN NAVY FUND:		
Bengal Civil Service Annuity Fund	4,780	
Madras Civil Service Annuity Fund	667	
Bombay Civil Fund: Annuity Branch	902	
Bengal Civil Fund	275	
Bombay Civil Fund: Provident Branch	173	
Bengal Military Orphan Society	6,822	
Bengal Military Fund	9,360	
Madras Military Fund	3,894	
Bombay Military Fund	3,343	
Madras Medical Fund	33	
Indian Navy Fund	117	
		30,366
Subscriptions towards Indian Civil Service Family Pensions		20,307
TOTAL RECEIPTS IN ENGLAND		£ 61,869
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES		£ 206,810

(*a*) Besides Rs. 8,64,745 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions toward Annuities.

No. 43B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1914.

INDIA.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances of the Revenue and other Public Depts.	11,91,024	7,93,506	9,01,300	2,68,799	29,50,154	8,66,211	32,66,612	19,21,095	1,30,579	28,05,682	34,76,775	1,85,71,737
Compassionate Allowances	8,890	3,722	...	713	4,005	13,209	34,057	28,237	9,331	19,661	41,630	1,63,455
Gratuities	14,437	8,500	18,782	2,291	12,481	9,829	26,481	29,458	15,985	23,587	26,057	1,87,928
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	...	5,723	11,945	...	...	17,668
Pilot Service Pensions	...	...	...	...	8,194	...	...	..	...	...	...	8,194
Donations to Service Funds	4,043	...	...	...	...	...	...	...	...	...	1,193	5,236
Pensions of the Military Fund	2,498	...	...	...	...	...	3,446	...	...	16,475	5,254	27,673
Pensions of the Military Orphan Fund	278	...	346	...	38,591	2,979	21,289	700	...	5,930	2,691	72,804
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	3,599	...	3,739	...	7,338
Pensions of the Bengal Civil Fund	8,490	...	...	...	...	...	...	...	...	...	...	8,490
Pensions of the Madras Civil Fund	1,497	...	...	...	...	...	...	...	...	3,743	...	5,240
Pensions under the Indian Civil Service Family Pension Regulations	9,188	...	...	...	...	...	...	...	...	...	...	9,188
Covenanted Civil Service Pensions	...	12,875	...	...	45,000	...	...	...	...	13,790	13,750	85,415
Commuted value of Pensions	1,57,131	46,920	6,942	11,167	80,235	18,385	1,33,612	1,86,580	2,778	2,61,024	84,258	9,89,032
Refunds	8,682	1,442	4	182	219	...	175	1,760	6	354	372	13,196
TOTAL CHARGES IN INDIA	14,06,158	8,66,965	9,27,374	2,83,152	31,38,879	9,10,613	34,85,672	21,77,192	1,70,624	31,53,987	36,51,980	2,01,72,594
Total India converted into £ at Rs. 15 = £1												**£ 1,344,840**

ENGLAND.		£
Pensions for Distinguished and Meritorious Services		4,747
Pensions, etc., on retirement of Officers of the following classes :—		
India Office :	£	
Superannuation	31,719	
Compensation (on reduction of staff)	6,035	
Compassionate / Injury	2,170	
Additional Gratuities under the Superannuation Act, 1909	3,279	
		43,203
Judges of the High Courts in India		31,856
Bishops of Calcutta and Bombay		1,800
Uncovenanted Service of India		547,680
Bengal Pilot Service		4,708
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		9,953
Pensions payable in respect of the India Office Provident Fund		4,976
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		4,729
Compassionate and Miscellaneous Pensions		12,227
		665,829
Gratuities		1,120
		666,949
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :		
Bengal Civil Service Annuity Fund	349,640	
Madras Civil Service Annuity Fund	98,643	
Bombay Civil Fund : Annuity Branch	83,531	
Bengal Civil Fund	153,518	
Madras Civil Fund	60,804	
Bombay Civil Fund : Provident Branch	45,135	
Bengal Military Orphan Society	54,610	
Bengal Military Fund	189,446	
Madras Military Fund	170,064	
Bombay Military Fund	97,765	
Bengal Medical Retiring Fund	3,375	
Madras Medical Fund	44,739	
Bombay Medical Retiring Fund	1,018	
Indian Navy Fund	11,959	
		1,364,247
Indian Civil Service Family Pensions		23,451
TOTAL CHARGES IN ENGLAND		£ 2,054,647
TOTAL SUPERANNUATION, ETC., ALLOWANCES		£ 3,399,487

No. 44A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc. . .	2,67,756	282	740	763	1,784	3,850	58,215	64,150	24	26,291	8,224	4,32,079
Sale of Gazettes and other Publications . .	96,467	13,163	36,134	2,117	95,236	7,365	1,11,987	4,840	152	58,439	37,342	4,63,242
Other Press Receipts	95,952	51,368	16,291	5,139	41,625	18,072	55,665	67,368	20,211	64,731	69,500	5,05,922
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . . . Rs.	4,60,175	64,813	53,165	8,019	1,38,645	29,287	2,25,867	1,36,358	20,387	1,49,461	1,15,066	14,01,243
											Total India converted into £ at Rs. 15 = £1	**£**	**93,416**

No. 44B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency . . .	2,77,711	...	...	...	59,712	...	...	...	...	62,170	47,875	4,47,468
Purchase of Stationery	33,38,785	5,227	29,239	3,359	25,965	18,413	58,543	1,45,052	24,558	4,35,743	8,18,229	49,03,123
Printing at Private Presses	10,282	68,657	...	216	2,505	1,985	...	38,967	8,325	28,050	8,270	1,67,257
Printing Establishment and Charges (as per details in Account No. 44C)	9,99,426	1,43,330	3,83,216	1,13,682	6,36,085	2,04,485	3,87,675	3,02,276	56,540	5,43,618	5,03,237	42,73,570
Refunds	5,731	7	170	175	2,907	699	818	10	...	497	45	11,059
Stationery supplied from Central Stores to the several Governments . .	*—39,07,086*	1,88,760	2,81,838	48,378	8,28,320	1,03,161	4,71,031	2,08,157	19,827	9,37,531	8,20,083	...
Ditto ditto Postal Department .	*—3,07,000*	...	...	...	...	...	...	...	...	...	...	*—3,07,000*
Ditto ditto Telegraph Department	*—1,28,763*	...	...	...	...	...	...	...	...	...	...	*—1,28,763*
TOTAL CHARGES IN INDIA Rs.	2,89,086	4,05,981	6,94,463	1,65,810	15,55,494	3,28,743	9,18,067	6,94,472	1,09,250	20,07,609	21,97,739	93,66,714
											Total Charges in India converted into £ at Rs. 15= £1	**£**	**624,448**
CHARGES IN ENGLAND:												
Stationery, Printing, and Book-binding, for the India Office, etc.											5,496	
Stores for India											99,812	
											TOTAL CHARGES IN ENGLAND		105,308
											TOTAL CHARGES FOR STATIONERY AND PRINTING	£	729,756

No. 44C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	24,755	9,100	14,640	3,710	17,208	12,189	18,337	7,675	3,600	24,352	37,155	1,72,721
Establishment	7,82,889	1,07,007	2,47,837	84,951	3,96,789	1,18,933	2,11,266	1,49,474	16,777	3,19,994	2,94,107	27,30,024
Purchase of Materials and Stock	...	10,470	37,113	5,520	1,10,808	33,218	72,039	36,180	18,267	94,100	1,07,136	5,24,851
Work done at contract rate	2,60,282	...	19,247	1,741	10,900	2,198	19,377	839	17	...	...	3,14,601
Travelling and other Allowances	14,511	200	289	7,495	2,248	3,840	5,866	4,005	...	33,185	5,743	75,382
Official Postage	1,06,333	3,613	13,821	6,471	3,130	23,633	21,022	15,909	499	17,430	14,942	2,26,803
Contingencies	1,43,269	10,096	12,953	3,835	72,702	10,474	36,180	16,600	1,830	63,482	43,598	4,15,019
Lithography	2,074	2,844	37,316	...	...	...	3,609	71,594	15,550	...	2,556	1,35,543
Government Publications	...	...	...	...	22,300	...	...	...	...	...	...	22,300
Branch Press (Simla)	2,37,496	...	...	...	...	...	...	...	...	...	...	2,37,496
Monotype Press (Simla)	81,049	...	...	...	...	...	...	...	...	...	...	81,049
Foreign Department Press	24,777	...	...	...	...	...	...	...	...	...	...	24,777
Private Secretary's Press	30,648	...	...	...	...	...	...	...	...	...	...	30,648
Residency and Agency Presses	23,566	...	...	...	...	...	...	...	...	...	...	23,566
Jail Press (Mercara)	7,348	...	...	...	...	...	...	...	...	...	...	7,348
	17,38,997	1,43,330	3,83,216	1,13,723	6,36,085	2,04,485	3,87,696	3,02,276	56,540	5,52,543	5,03,237	50,22,128
Deduct—Printing Works done for Postal, Telegraph and Census Departments (*a*)	(*a*)7,39,571	...	...	41	...	...	21	...	...	8,925	...	7,48,558
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 44B.	9,99,426	1,43,330	3,83,216	1,13,682	6,36,085	2,04,485	3,87,675	3,02,276	56,540	5,43,618	5,03,237	42,73,570
Total India converted into £ at Rs. 15=£1											**£**	**284,905**

	India, General.	Assam.	United Provinces.	Madras.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) Postal Department	6,05,744	15	..	8,571	6,14,330
Telegraph „	1,09,433	26	.	354	1,09,813
Census „	24,394	...	21	...	24,415
TOTAL	7,39,571	41	21	8,925	7,48,558

No. 44D.—STATEMENT showing the value of STATIONERY STORES (*a*) supplied to the various Departments of Government in the Year ended 31st March 1914.

DETAILS OF DEPARTMENTS.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	1,805	31,720	42,900	14,828	47,400	35,988	48,683	92,708	12,926	1,94,642	1,16,838	6,40,443
Opium	...	...	...	...	...	...	774	...	...	...	...	774
Salt, Customs and Excise	2,080	222	1,985	311	1,665	3,257	1,196	107	8	11,473	27,400	49,704
Forest	2,827	7,782	3,510	2,372	946	812	3,941	3,189	232	16,571	6,343	48,525
Stamps, Assessed Taxes and Registration	1,183	159	...	713	10,469	2,819	843	125	25	—29,076	6,562	—6,178
Post Office	2,73,137	...	...	...	...	...	...	...	...	11,424	22,439	3,07,000
Telegraph	1,20,405	...	...	...	...	...	...	...	...	1,006	7,351	1,28,762
Mint	2,201	...	...	...	...	...	...	...	...	...	1,140	3,341
General Administration	62,957	6,906	6,554	4,923	16,479	11,182	10,125	39,556	5,760	22,111	27,094	2,13,647
Law Courts and Jails	3,846	9,503	7,363	1,981	31,539	8,298	38,984	64,479	11,261	69,036	51,099	2,97,389
Police	3,073	8,798	22,127	2,177	28,261	19,427	28,902	26,273	10,014	26,192	50,915	2,26,159
Education	216	2,402	4,495	4,031	11,620	6,031	7,834	5,888	1,360	28,210	22,927	95,014
Medical	2,286	1,744	3,286	911	4,425	1,307	3,949	2,689	1,661	10,935	11,429	44,622
Printing	...	1,02,903	...	...	(*b*)6,15,777	...	3,51,188	...	...	...	...	10,69,868
Ecclesiastical, Political, Ports and Pilotage, Scientific, Minor and other Civil Departments	1,07,460	2,540	2,100	1,069	5,125	2,692	3,520	8,793	3,959	25,741	22,669	1,85,668
Military and Marine	94,498	...	...	...	...	...	...	...	...	21,478	66,391	1,82,367
Public Works	5,862	21,997	11,812	4,814	11,218	11,934	29,630	29,372	2,400	56,618	53,277	2,38,934
TOTAL SUPPLIES IN INDIA	6,83,836	1,96,676	1,06,132	38,130	7,84,924	1,03,747	5,29,574	2,73,179	49,606	4,66,361	4,93,874	37,26,039
Total India converted into £ at Rs. 15=£1											**£**	**248,403**

(*a*) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 44 E.
(*b*) Including cost of stationery used in the office of the Controller, Stamps, Stationery and Printing.

No. 44E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1914.

DETAILS OF DEPARTMENTS.	India, General.	Central Provinces and Berar.	Burma	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	11,098	89,712	1,35,592	16,152	61,331	9,895	1,52,784	52,677	4,859	92,314	1,05,863	7,32,317
Opium	...	...	...	266	269	...	...	...	...	...	116	651
Salt, Customs and Excise	2,543	5,024	40,343	892	8,600	982	10,842	319	...	24,418	30,240	1,24,203
Forest	14,992	25,657	13,084	2,205	1,777	549	8,465	4,333	224	2,777	9,444	83,511
Stamps, Assessed Taxes and Registration	93	4,458	..	4,766	7,934	15	9,423	442	...	2,211	17,330	46,672
Post Office	6,05,744	1,430	...	15	...	..	...	...	...	8,571	...	6,15,760
Telegraph	1,09,433	...	...	26	...	...	...	...	...	354	31	1,09,844
Mint	1,980	...	...	...	...	...	...	...	...	...	701	2,681
General Administration	7,36,956	1,04,281	2,22,587	90,935	2,43,091	1,18,457	1,44,101	1,29,410	18,110	1,73,791	3,84,201	23,65,920
Law Courts and Jails	55,661	35,150	50,245	25,193	1,00,247	6,417	88,635	44,288	5,287	48,577	69,494	5,29,194
Police	4,538	34,585	63,039	19,729	57,892	21,784	58,999	35,892	9,959	29,667	24,663	3,60,747
Education	111	1,780	19,956	5,640	25,024	1,065	24,738	10,321	1,244	24,474	35,408	1,49,761
Medical	9,360	9,017	22,572	8,846	17,495	2,973	19,673	6,289	2,912	11,249	15,251	1,25,637
Printing	1,16,695	2,739	12,303	4,303	13,386	2,17,921	7,569	1,144	330	20,185	1,39,286	5,35,861
Ecclesiastical, Political, Ports and Pilotage, Scientific, Minor and other Civil Departments	1,60,586	10,096	17,518	25,568	2,06,014	6,661	3,552	14,190	1,336	41,897	25,075	5,12,493
Military and Marine	4,63,700	1,524	8,828	1,270	...	206	...	...	...	19,970	13,539	5,09,037
Public Works	82,428	8,423	50,128	10,195	34,790	11,924	57,130	23,802	90	52,013	20,242	3,51,165
TOTAL SUPPLIES IN INDIA	23,75,918	3,33,876	6,56,195	2,16,001	7,77,880	3,98,849	5,85,912	3,23,110	44,361	5,52,468	8,90,884	71,55,454

Total India converted into £ at R15=£1 £ 477,030

E—Miscellaneous.

No. 45—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the Year ended 31st March 1914.

	Net Sterling.	Exchange at average rate obtained for bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on	Credit.	Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue in England	856,618	...	56,109	...	...	...	...	56,109
Expenditure in England	20,311,673	13,30,437	...	...	...	...	13,30,437	...
NET EXPENDITURE IN ENGLAND	19,455,055	13,30,437	56,109	...	...	...	12,74,328	...
REMITTANCES.								
Railway Companies—Capital Account.								
State.								
Net Withdrawals in India :								
Madras and Southern Mahratta Railway (including Mysore Railway)	*—178,964*	11,722	..	...	...	...	11,722	...
Bengal-Nagpur Railway	154,674	...	10,131	...	...	...	...	10,131
Assam-Bengal Railway	*—122,141*	8,000	...	...	...	...	8,000	...
Burma Railway	39,556	...	2,591	...	...	...	...	2,591
Net Withdrawals in England :								
Rohilkund and Kumaon Railway (*a*)	10,382	...	680	...	...	...	...	680
	—96,493	19,722	13,402	...	...	...	19,722	13,402
Other Remittance Account.								
Net Receipts in India :								
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	*—1,092,883*	...	71,585	...	...	...	...	71,585
Other Transactions	*—452,719*	...	29,654	...	...	...	...	29,654
Other Remittance Transactions—								
East Indian Railway Advances	1,648,618	1,07,986	..	...	...	...	1,07,986	...
South Indian Railway Advances	698,438	45,748	...	...	...	...	45,748	...
Bengal and North-Western Railway Advances	71,821	4,704	...	...	...	...	4,704	...
Great Indian Peninsula Railway Advances	1,907,196	1,24,924	...	...	...	...	1,24,924	...
Bombay, Baroda and Central India (including Rajputana-Malwa) Railway Advances	660,507	43,264	...	...	...	...	43,264	...
Rohilkund and Kumaon Railway—Interest on new 4 per cent. Debenture Stock allocated to State Works	15,520	1,017	...	...	...	...	1,017	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	129,068	8,454	...	...	...	...	8,454	...
Other Transactions	5,013,346	3,28,380	...	...	47,776	...	2,80,604	...
	8,598,912	6,64,477	1,01,239	...	47,776	...	6,16,701	1,01,239
TOTAL REMITTANCES	8,502,419	6,84,199	1,14,641	...	47,776	...	6,36,423	1,14,641

Net Credit on account of Exchange on Remittances	₹	5,21,782
Add—Credit on account of Exchange on Net Expenditure in England	₹	12,74,328
TOTAL AMOUNT CREDITED AS REVENUE IN ACCOUNT No. 2	₹	17,96,110
Ditto ditto converted into £ at ₹ 15=£1	**£**	**119,741**

NOTE.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee and at the average rate of the year or at contract and fixed rate

(*a*) Although for convenience Rohilkund and Kumaon Railway is classed among the State Railways a portion of the system is the property of the Company.

No. 46A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange . .	5,466	...	...	101	...	...	...	72	...	...	...	5,639
Premium on Bills . .	1,73,603	316	75,791	6,640	35,432	14,250	11,236	6,028	2,014	42,485	1,75,204	5,42,999
Unclaimed Deposits .	36,921	60,782	57,119	35,552	6,01,162	1,67,165	2,22,355	1,24,748	5,897	1,83,817	38,439	15,33,957
Treasure Trove . .	...	76	...	3	...	...	90	14	...	989	2,056	3,228
Unclaimed Bills of Exchange of more than three years' standing .	25	...	146	11	64	35	261	276	10	212	141	1,181
Sale-proceeds of Durbar Presents . . .	4,429	...	339	579	10,293	4,088	6,375	10,585	...	...	...	36,688
Sale of Old Stores and Materials . . .	23,317	1,140	2,164	395	8,420	1,737	7,344	2,644	424	2,312	3,182	53,079
Sale of Land and Houses, etc.	50	68,026	...	...	13,767	6,077	32,988	1,54,544	202	30,944	...	3,06,598
Government Audit Fees .	15,789	...	300	1,091	23,576	12,330	59,704	18,178	1,376	30,443	10,014	1,72,801
Contributions . .	...	39,707	...	408	...	1,453	...	32,215	361	65,762	1,000	1,40,906
Rents	2,250	11,987	...	2,295	16,991	6,536	1,35,793	4,487	74	8	7,650	1,88,071
Rates and Taxes . .	...	...	...	516	...	...	...	...	...	...	...	516
Miscellaneous Fees, Fines, and Forfeitures .	1,03,567	272	10,007	105	2,961	271	5,355	20,210	1,902	23,224	8,355	1,76,229
Percentages chargeable on European Stores, etc. .	2,66,687	4,044	28,241	703	10,516	3,336	15,473	15,469	364	38,062	24,562	4,07,457
Extraordinary Items .	...	...	...	...	...	...	13,120	13,664	...	...	2,98,859	3,25,643
Pearl Fishery Receipts .	...	...	...	...	...	...	...	...	...	16,483	...	16,483
Percentage on Capital cost of furniture supplied to High Officers . .	10,754	3,061	...	2,263	...	509	..	676	2,802	766	377	21,208
Recoveries of Famine Expenditure . . .	425	281	...	...	...	...	45	...	...	...	236	987
Value of old Currency Notes assumed to be no longer in circulation .	32,005	...	...	...	...	...	1,725	3,510	...	3,610	9,895	50,745
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans .	...	...	...	...	...	...	3,197	...	...	...	...	3,197
Miscellaneous . .	66,755	1,099	3,908	3,452	91,590	64,600	62,178	2,66,860	1,02,272	12,739	15,441	6,90,894
TOTAL RECEIPTS IN INDIA	7,42,043	1,90,791	1,78,015	54,114	8,14,772	2,82,387	5,77,239	6,74,180	1,17,698	4,51,856	5,95,411	46,78,506

Total India converted into £ at R15=£1 **311,901**

RECEIPTS IN ENGLAND:

Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia		10,034
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		1,200
Conscience money		150
Miscellaneous Fees, etc.		200
Sale-proceeds of unserviceable stores and receipts on sundry accounts		166
Miscellaneous Receipts connected with the supply of Stores to India:	£	11,750
Sale-proceeds of sawdust, etc.	109	
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds)	25,822	
Recoveries in respect of Stores lost in transit to India	2,746	
Departmental Expenses on Stores procured for the Imperial Government	284	
		28,961
TOTAL RECEIPTS IN ENGLAND	£	40,711
TOTAL MISCELLANEOUS RECEIPTS	£	352,612

No. 46B—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Rewards for Proficiency in Oriental Languages, etc.	9,050	3,000	74,858	5,250	4,378	8,780	7,000	11,570	6,250	4,180	21,828	1,56,144
Annual Stipends to holders of Literary Titles	700	100	...	400	2,908	900	1,583	800	...	1,500	1,000	9,891
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,12,152	11,347	60,305	16,071	26,616	16,627	92,910	57,041	938	36,229	1,20,033	5,50,269
Loss on Specie Remittances	...	...	...	...	...	...	...	23	...	...	...	23
Discount on Bills	...	...	50	...	...	...	...	5	...	...	...	55
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	78,218	...	...	373	2,137	...	...	...	...	32,662	...	1,13,390
Cost of Books and Publications	42	178	4,419	...	1,100	...	11,310	...	...	11,417	18,554	47,020
CHARITY:												
Donations for Charitable Purposes	14,118	4,050	10,107	10,053	2,20,731	12,197	37,616	3,349	330	65,436	43,796	4,21,783
Charges on account of European Vagrants	1,524	402	451	54	4,991	154	3,094	6,006	346	399	11,012	28,433
MISCELLANEOUS:												
Rewards for Destruction of Wild Animals	2,483	24,695	77,916	4,174	19,534	10,797	18,579	6,967	452	23,332	6,757	1,95,686
Petty Establishments	20,247	7,440	3,327	50,821	57,419	45,158	13,864	2,72,878	27,290	23,547	—340	5,21,651
Special Commissions of Enquiry	5,61,686	...	928	...	1,09,840	...	21,049	125	...	1,478	1,516	6,96,622
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	...	1,62,178	...	1,62,178
Irrecoverable Temporary Loans written off	2,263	5,263	2,854	8,541	3,507	12,674	59,960	2,651	—47	2,934	2,95,064	3,95,664
Charges for search for hidden treasure	...	...	65	...	...	...	...	...	...	99	158	322
Rents, Rates, and Taxes	45,875	8,934	1,67,085	5,207	40,305	1,081	...	2,291	...	13,305	2,12,578	4,96,661
Petty Construction and Repairs	200	...	...	...	...	...	...	...	...	...	...	200
Contributions	60,572	51,518	1,19,348	2,59,074	10,342	13,961	2,21,560	9,001	...	1,72,067	1,49,147	10,66,590
Extraordinary Items	34	...	...	...	10,918	...	...	22,500	...	...	...	33,452
Kheddah Charges	...	...	...	...	...	20,500	...	...	...	...	...	20,500
Miscellaneous Charges for Treatment of Patients at the Pasteur Institute	110	244	2,739	659	1,120	449	2,961	11,918	113	1,180	650	22,143
Refund of Value of old Currency Notes credited to Government	599	...	...	...	...	...	...	...	...	...	...	599
Subsidies for Land Communications	...	14,497	21,200	36,199	...	...	...	...	...	...	...	71,896
Miscellaneous and Unforeseen Charges	81,689	988	3,043	1,240	99,161	1,400	37,867	31,190	1,335	6,071	6,071	2,70,055
Miscellaneous Refunds	30,00,424	4,496	820	78	9,716	7,278	4,701	17,426	203	512	11,249	30,56,903
TOTAL CHARGES IN INDIA	39,91,986	1,37,152	5,49,515	3,98,194	6,24,723	1,51,956	5,34,054	4,55,741	37,210	5,58,526	8,99,073	83,38,130

Total India converted into £ at R15=£1 £ 555,875

	£	£
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	11,715	
Expenditure in connection with the Royal Commission on the Public Services in India	13,892	
Composition in lieu of Stamp Duty on India Bonds	113	
Contribution towards the expenses of the International Tariffs Bureau at Brussels	216	
Grant to the funds of the Burma Society	400	
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	255	
Relief to distressed Natives of India	32	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)	370	
Expenditure in connection with the Committee of Enquiry into the system of State Technical Scholarships for Indian Students	18	
Expenditure in connection with the Royal Commission on Indian Finance and Currency	6,789	
Fee of Actuary for the valuation of the Indian Civil Service Family Pension Scheme	525	
Miscellaneous Expenditure	6	
	34,331	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	12,029	
TOTAL CHARGES IN ENGLAND		46,360
TOTAL MISCELLANEOUS CHARGES £		602,235

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section F.—Famine Relief and Insurance.

Expenditure £1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Famine Relief . .	47	Charges	124	...	157,511 .
Construction of Protective Railways . .	48	Capital Expenditure . . .	125	...	8,576
Construction of Protective Irrigation Works.	48A	Capital Expenditure . . .	128	..	491,424
	48B	Detailed account of Ordinary Capital Expenditure to 31st March 1913 .	129	205,786	...
	48C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1913 . . .	130	10,670,500	...
Reduction or Avoidance of Debt . .	49	Charges	131	...	342,489
				Total	1,000,000

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	3,044	368	...	...	...	...	21,924	...	...	...	12,861	38,197
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	...	...	316	...	...	...	...	316
Other charges	...	...	...	...	...	...	68	...	...	...	...	68
Miscellaneous Public Improvements:												
Wages of labour	198	...	...	...	...	...	11,374	...	...	...	...	11,572
Other charges	56	...	...	...	...	...	2,640	...	...	..	...	2,696
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	..	...	...	...	...	...	...	...	...	...	..
Relief Works in Charge of Public Works Officers—												
Military Works:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings:												
Wages of labour	...	...	...	...	...	...	...	...	..	...	...	...
Other charges	...	...	...	...	..	...	...	...	...	...	...	...
Communications:												
Wages of labour	...	...	...	...	...	...	1,80,585	...	...	...	...	1,80,585
Other charges	...	—34	...	...	...	...	2,13,423	..	...	...	1	2,13,390
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	18,508	...	..	...	...	18,508
Other charges	...	...	...	...	...	...	28,515	...	...	...	...	28,515
Irrigation:												
Wages of labour	...	...	...	...	...	...	80,290	...	...	...	...	80,290
Other charges	...	...	...	...	...	...	1,49,378	...	...	...	146	1,49,524
Construction of Railways:												
Wages of labour	...	...	...	...	..	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Relief to people employed otherwise than on Relief Works—												
Gratuitous Relief	611	14,698	...	...	...	...	2,25,908	...	...	...	1,72,171	4,13,388
Miscellaneous:—												
Advances for aided private works	...	...	...	...	...	...	93,019	...	...	...	...	93,019
Advances to artizans	...	...	...	...	...	...	...	...	...	...	...	...
Measures for protection of Cattle	...	...	...	...	...	...	8,54,153	1,61,521	...	...	1,14,114	11,29,788
Other expenditure	...	—281	...	...	...	...	2,901	...	...	...	195	2,815
TOTAL CHARGES IN INDIA ₹	3,909	14,751	...	...	...	...	18,83,002	1,61,521	...	...	2,99,488	23,62,671
Total India converted into £ at ₹15=£1											£	**157,511**

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1913-1914.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	India.	England.						
	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a)1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b)49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—*1,05,744*	75,132	
Bellary-Kistna	...		...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadrug	...	...	...	...	7,74,067	(d)7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hossur	1,17,532	11,110	...	1,28,642	21,43,840	(e)16,965	21,60,805	(e) Ditto ditto.
East Coast	...	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	...	1,30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	...	15,06,566	(d)8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	...	8,41,388	(d)4,135	8,45,523	
Rewari-Ferozepur	...	...	...	..	1,22,45,033	7,24,833	(c)1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	...	24,87,256	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
Tiruppatur-Krishnagiri	...	...	...	...	10,72,627	(d)11,043	10,83,670	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
TOTAL ₹	1,17,532	11,110	...	1,28,642	7,87,51,334	11,98,02,387	19,85,53,721	
	1,28,642							
	7,835	741						
Total converted into £ at R15=£1 £	8,576		...	8,576	5,250,088	7,986,826	13,236,914	

NOTE.—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 264 and 265 in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1913-1914.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
Works for which Capital and Revenue Accounts are kept.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar.														
Chandpur Tank	8,845	411	—17	...	9,239	...	9,239	5,24,755	1,10,717	5,570	...	6,41,042	55	6,40,987
Ghorajheri „	38,520	7,583	1,176	...	47,279	...	47,279	6,04,742	1,32,223	10,605	...	7,47,570	6,133	7,41,437
Khairee „	4,830	1,039	4	...	5,873	...	5,873	1,27,838	28,519	1,551	...	1,57,908	513	1,57,395
Roomal „	1,351	225	...	...	1,576	12	1,564	2,39,411	53,804	3,866	...	2,97,081	14	2,97,067
Khairbanda „	9,379	2,010	...	...	11,389	...	11,389	5,94,114	1,30,250	5,397	...	7,29,761	281	7,29,480
Marowda „	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	1	3,76,035
Khapri Aranda „	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khola „	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kusrangi „	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...	1,18,801
Khaira Datan „	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	1	86,929
Kukerdehi „	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...	98,076
Bainakheri „	8,190	1,706	...	...	9,896	...	9,896	1,35,572	31,124	771	...	1,67,467	...	1,67,467
Hargahan „	4,608	991	...	...	5,599	...	5,599	98,370	23,350	603	...	1,22,323	...	1,22,323
Pindrawan „	585	126	...	...	711	...	711	1,33,607	32,075	738	...	1,66,420	...	(a)1,66,420
Wara „	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	86	1,92,529
Ramtek Reservoir	32,100	6,196	—3,406	...	34,890	...	34,890	22,44,106	4,53,689	45,632	...	27,43,427	6,884	27,36,543
Barera Kalan	20,148	4,298	599	...	25,045	...	25,045	1,16,091	22,206	1,092	...	1,39,389	1	1,39,388
Tindula Canal	12,32,776	1,87,683	14,128	—2,545	14,32,042	6,204	14,25,838	28,70,331	5,89,349	1,47,891	2,617	36,10,188	7,001	36,03,187
Nalashwar Tank	58,884	11,900	1,240	...	72,024	...	72,024	1,04,326	22,556	19,274	...	1,46,156	...	1,46,156
Jamunia „	61,997	11,913	—5,781	...	68,129	...	68,129	1,95,144	43,680	4,893	...	2,43,717	19	2,43,698
Kattanjheri „	35,997	6,894	11,146	...	54,037	...	54,037	51,506	13,103	11,571	...	76,180	...	76,180
Chorkamara	28,892	5,684	16,955	...	51,531	...	51,531	40,438	6,153	24,706	...	71,297	...	71,297
Bodul Khasa	24,281	5,217	4,211	...	33,709	...	33,709	32,587	5,292	4,211	...	42,090	...	42,090
TOTAL	15,71,383	2,53,876	40,255	—2,545	18,62,969	6,216	18,56,753	91,58,111	19,40,104	2,99,671	2,617	1,14,00,503	20,989	1,13,79,514
Bihar and Orissa.														
Dhaka Canal	12,395	2,364	...	...	14,759	...	14,759	4,59,991	1,01,403	10,058	...	5,71,452	1,858	5,69,594
Tribeni Canal	3,45,455	1,08,908	3,968	—6,049	4,52,282	1,675	4,50,607	52,26,553	14,13,533	4,48,823	16,376	71,05,285	27,542	70,77,743
TOTAL	3,57,850	1,11,272	3,968	—6,049	4,67,041	1,675	4,65,366	56,86,544	15,14,936	4,58,881	16,376	76,76,737	29,400	76,47,337
United Provinces of Agra and Oudh.														
Dessan Canal	1,27,445	22,372	1,561	—234	1,51,144	162	1,50,982	37,79,662	6,66,283	85,031	38,167	45,69,143	5,764	45,63,379
Betwa Canal	49,245	10,172	710	1,027	61,154	1	61,153	62,74,671	14,24,184	1,82,664	49,845	79,31,364	11,303	79,20,061
Ken Canal	2,16,971	55,418	5,250	18,168	2,95,807	769	2,95,038	42,49,759	7,87,007	1,89,701	51,412	52,77,879	5,255	52,72,624
Belan Canal	184	39	875	...	1,098	...	1,098	30,878	1,478	959	...	33,315	...	33,315
Pahuj and Garhmau Canals	5,799	1,247	87	—1,803	5,330	...	5,330	6,53,400	1,41,562	5,502	—725	7,99,739	8	7,99,731
Ghori Nadi Scheme	46,407	5,641	2,128	...	54,176	...	54,176	2,33,738	58,482	39,694	1,296	3,33,210	30	3,33,180
Ghaggar Canal	3,75,445	97,716	1,10,703	16,288	6,00,152	24	6,00,128	5,34,625	1,32,376	1,65,760	24,502	8,57,263	39	8,57,224
Majhgawan Tank	1,63,326	35,209	—1,378	...	1,97,157	...	1,97,157	1,78,908	38,559	3,969	...	2,21,436	...	2,21,436
Barwar Lake and Canal	19,098	1,428	17,682	...	38,208	15	38,193	19,098	1,428	17,682	...	38,208	15	38,193
TOTAL	10,03,920	2,29,242	1,37,618	33,446	14,04,226	971	14,03,255	1,59,54,739	32,51,359	6,90,962	1,64,497	2,00,61,557	22,414	2,00,39,143

Madras.														
Venkatapuram Tank Project	55,019	11,687	546	...	67,252	...	67,252	2,53,157	53,318	3,997	...	3,10,472	*46*	3,10,426
Bhabanasi Tank Project	39,840	5,037	...	...	44,877	*37*	44,840	53,954	5,941	...	...	59,895	*37*	59,858
Rushikulya Project	15,760	2,028	...	...	17,788	*120*	17,668	37,93,995	8,01,440	1,27,321	...	47,22,756	*65,855*	46,56,901
Mopad Project	1,79,110	31,707	5,045	...	2,15,862	*2,252*	2,13,610	6,49,886	1,17,738	25,403	...	7,93,027	*4,608*	(*b*)7,88,419
	2,89,729	50,459	5,591	...	3,45,779	*2,409*	3,43,370	47,50,992	9,78,437	1,56,721	...	58,86,150	*70,546*	58,15,604
Bombay.														
Godavari Canal	4,31,478	98,180	3,050	4,480	5,37,188	...	5,37,188	73,43,399	10,73,821	2,17,588	6,850	86,41,658	*2,027*	86,39,631
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	*1,473*	20,05,553
Nira Canal including Shetphal Tank	9,700	1,804	*—764*	...	10,740	...	10,740	48,19,670	11,57,983	1,22,968	...	61,00,621	*8,382*	60,92,239
Chankapur Tank	32,324	5,794	792	...	38,910	...	38,910	13,68,111	2,87,083	56,925	...	17,12,119	*2,132*	17,09,987
Maladevi Tank	...	...	...	...	...	*426*	*—426*	2,42,869	60,546	1,473	...	3,04,888	*2,590*	3,02,298
Pravara River Works—Ojhar Right Bank Canal	7,24,898	1,61,640	1,01,328	*—259*	9,87,607	*863*	9,86,744	32,04,010	6,20,586	3,24,869	*—207*	41,49,258	*1,838*	(*c*) 41,47,420
Budhihal Tank	480	104	...	...	584	*128*	456	3,97,188	89,352	5,018	...	4,91,558	*1,063*	4,90,495
Nira Right Bank Canal	18,76,770	3,01,659	5,05,492	*—5,862*	26,78,059	*145*	26,77,914	21,71,314	3,72,545	7,30,074	1,638	32,75,571	*1,101*	32,74,470
TOTAL	30,75,650	5,69,181	6,09,898	*—1,641*	42,53,088	*1,562*	42,51,526	2,14,69,667	40,77,978	15,27,763	8,281	2,70,83,689	*20,557*	2,70,63,032
TOTAL CONSTRUCTION	62,98,532	12,14,030	7,97,330	23,211	83,33,103	*12,833*	83,20,270	5,70,20,053	1,17,62,814	31,33,998	1,91,771	7,21,08,636	*1,64,006*	7,19,44,630
Add—Outlay on works which were formerly classed as protective but are now classed as productive (*d*)	...	...	...	...	...	...	...	26,76,286	6,14,635	76,511	...	33,67,432	*4,229*	33,63,203
Deduct—Outlay charged to Minor Works and to Famine Relief (*c*)	...	...	...	...	...	...	...	*22,21,146*	*7,39,213*	*1,28,834*	.	*30,89,193*	*2,399*	*30,86,794*
	62,98,532	12,14,030	7,97,330	23,211	83,33,103	*12,833*	83,20,270	5,74,75,193	1,16,38,236	30,81,675	1,91,771	7,23,86,875	*1,65,836*	7,22,21,039
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	1,971	2,438	...	...	4,409	...	4,409	52,193	3,28,476	23,135	...	4,03,804	...	4,03,804
Central India	...	...	...	...	...	...	...	23,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
	1,971	2,438	...	...	4,409	...	4,409	76,152	8,10,431	25,389	...	9,11,972	...	9,11,972
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	9,572	1,34,898	...	17,654	1,62,124	...	1,62,124	4,55,641	21,72,229	1,41,148	28,727	27,97,745	...	27,97,745
Burma.														
Surveys for Famine Projects	8,224	1,575	110	...	9,909	...	9,909	25,443	38,534	122	...	64,099	...	64,099
Carried over	63,18,299	13,52,941	7,97,440	40,865	85,09,545	*12,833*	84,96,712	5,80,32,429	1,46,59,430	32,48,334	2,20,498	7,61,60,691	*1,65,836*	7,59,94,855

(*a*) Includes Rs. 13 amount debited to Survey and Investigation prior to commencement of construction now brought on.
(*b*) Includes Rs. 13,416 amount debited to Survey and Investigation prior to commencement of construction now brought on.
(*c*) Details are given in Account No. 48B.
(*e*) Includes Rs. 22,623 and Rs. 5,13,868 formerly charged under Minor Works and Navigation and Famine Relief, respectively, now brought on.

(*d*) *Central Provinces*—
Asola Menda . . . 5,93,937
Wain Ganga . . . 30,576
Mahanadi . . . 68,470
N.-W. Frontier Province—
Lower Swat River . . 26,65,800
Madras—
Satiatope . . . 4,420
33,63,203
} *Vide* Account No. 75, pages 275 to 27 7

No. 48A.—Abstract Account of Capital Expenditure on Construction of Protective Irrigation Works during, and to end of, the Year 1913-1914—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	63,18,299	13,52,941	7,97,440	40,865	85,09,545	*12,833*	84,96,712	5,80,32,429	1,46,59,430	32,48,331	2,20,498	7,61,60,691	*1,65,836*	7,59,94,855
Bengal.														
Preparation of programme of Famine Relief Works	674	6,722	...	...	7,396	...	7,396	6,323	53,920	1,431	165	61,839	...	61,839
Enquiries concerning famine relief protective irrigation work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
Orissa Coast Canal (*see also under Bihar and Orissa*)	...	...	...	...	...	...	...	2,33,563	53,707	1,397	...	2,88,667	..	2,88,667
	674	6,722	...	...	7,396	...	7,396	2,39,915	1,07,627	2,828	165	3,50,535	...	3,50,535
Bihar and Orissa.														
Preparation of Famine Relief Works	772	15,759	81	...	16,612	...	16,612	18,477	2,12,007	14,722	*—165*	2,45,041	...	2,45,041
Enquiries concerning famine relief protective Works	...	...	...	...	...	...	...	74	16,512	...	...	17,260	...	17,260
Orissa Coast Canal (*see also under Bengal*)	...	...	...	...	...	...	...	4,67,127	1,07,412	2,798	...	5,77,338	...	5,77,338
Surveys	...	...	...	...	...	...	...	7,540	5,303	276	...	13,119	...	13,119
Sikranas canal project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Karmanasha Project	2,959	4,745	...	...	7,704	...	7,704	2,959	4,745	...	...	7,704	...	7,704
	3,731	20,504	81	...	24,316	...	24,316	4,98,986	3,45,980	17,791	*—165*	8,62,592	...	8,62,592
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	11,855	39,733	1,323	...	52,911	...	52,911	77,744	3,28,453	15,038	1	4,21,236	...	4,21,236
Preparation of Famine Relief projects	43	15,139	...	*—39*	15,143	...	15,143	16,572	1,88,257	9,189	98	2,14,116	...	2,14,116
	11,898	54,872	1,323	*—39*	68,054	...	68,054	94,316	5,16,710	24,227	99	6,35,352	...	6,35,352
Punjab.														
Hissar Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Madras.														
Surveys, etc.	5,625	1,037	...	...	6,662	...	6,662	3,00,083	14,68,999	90,694	...	19,19,776	...	19,19,776
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	..	...	...	5,000	...	5,000
	5,625	1,037	...	...	6,662	...	6,662	10,19,763	14,79,669	91,454	...	25,90,886	...	25,90,886
Bombay.														
Surveys and Investigations of Protective Irrigation Works	17,374	3,927	98	...	21,399	...	21,399	3,82,507	9,61,007	81,131	114	14,24,759	...	14,24,759
Preparation of projects for Famine Relief programme	2,142	21	...	...	2,163	...	2,163	1,79,502	4,35,398	41,978	*—115*	6,56,763	...	6,56,763
	19,516	3,948	98	...	23,562	...	23,562	5,62,009	13,96,405	1,23,109	*—1*	20,81,522	...	20,81,522
Grand Total	63,59,743	14,40,024	7,98,942	40,826	86,39,535	*12,833*	86,26,702	6,04,90,014	1,85,08,807	35,07,938	2,20,596	8,27,27,355	*1,65,836*	8,25,61,519
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant *vide* account No. 60B, Page 158	...	...	...	...	*12,55,344*	...	*12,55,344*	...	...	...	...	*12,55,344*	...	*12,55,344*
Net charged to the Famine Insurance Grant on account of Protective Irrigation Works	...	...	...	...	73,84,191	*12,833*	73,71,358	...	...	...	...	8,14,72,011	*1,65,836*	8,13,06,175
Total converted into £ at R15=£1.£							491,424							5,420,412
India £							475,267							5,325,602
England							16,157							94,810

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1914, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar.						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19,232	4,423	289	23,944	...	23,944
Jumania „	...	145	...	145	...	145
Kattangheri Tank	...	51	...	51	...	51
	98,135	22,767	1,473	1,22,375	...	(*a*)1,22,375
Bihar and Orissa.						
Dhaka Canal	15,333	5,320	...	20,653	...	(*b*)20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhman Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	(*d*)1,03,340
Mhasvad Tank	2,94,674	54,230	28,800	3,77,704	*830*	3,76,874
Nira Canal	5,34,505	2,13,610	61,920	8,10,035	*1,270*	8,08,765
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	*249*	(*e*)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,369	94,931	6,191	5,36,491	...	(*f*)5,36,491
	17,28,054	4,88,870	1,13,469	23,30,393	*2,399*	23,27,994
GRAND TOTAL	22,21,146	7,39,213	1,28,834	30,89,193	*2,399*	(*g*)30,86,794
Net Total converted into £ at R15=£1					**£**	**205,786**

(*a*) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (*b*) Includes Rs. 14,117 charged to "33.—Famine Relief." (*c*) Includes Rs. 1,01,740 charged to "33.—Famine Relief."
(*d*) Outlay ceased to be charged to Protective after 31st March 1889. (*e*) Includes Rs. 4,25,283 charged to "33.—Famine Relief."
(*f*) Includes Rs. 5,13,868 charged to 33—Famine Relief.
(g) Minor works—works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,45,254, Provincial, Rs. 3,41,730; works for which neither Capital nor Revenue Accounts are kept, Rs. 22,623; Famine Relief, Rs. 11,77,187.

No. 48C.—SUMMARY of Capital Expenditure on Construction of Protective Railways and Irrigation Works.

Years.	State Railways.			Irrigation.			Total.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-01	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-02	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-03	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-04	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-05	97,121	18,691	115,812	215,012	...	215,012	312,133	18,691	330,824
1905-06	46,697	8,581	55,278	292,804	3,769	296,573	339,501	12,350	351,851
1906-07	3,442	...	3,442	350,367	6,093	356,460	353,809	6,093	359,902
1907-08	6,561	...	6,561	403,999	13,241	417,240	410,560	13,241	423,801
1908-09	70	...	70	394,175	8,855	403,030	394,245	8,855	403,100
1909-10	12,015	...	12,015	420,376	12,512	432,888	432,391	12,512	444,903
1910-11	26,731	10,164	36,895	351,398	8,262	359,660	378,129	18,426	396,555
1911-12	29,179	15,096	44,275	378,881	4,584	383,465	408,060	19,680	427,740
1912-13	27,399	14,012	41,411	419,166	7,335	426,501	446,565	21,347	467,912
1913-14	7,835	741	8,576	475,267	16,157	491,424	483,102	16,898	500,000
Total	5,161,053	89,035	5,250,088	5,325,602	94,810	5,420,412	10,486,655	183,845	10,670,500

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1914.

	AMOUNT.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	13,87,329
Central Provinces and Berar	12,80,000
Bengal	60,000
Bihar and Orissa	2,00,000
United Provinces of Agra and Oudh	4,50,000
Punjab	1,40,000
Madras	2,50,000
Bombay	13,70,000
TOTAL . Rs.	51,37,329
Total converted into £ at R15=£1 . £	**342,489**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Details of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	128	...	...
				Total .	...

No. 50.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1913-14.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1	...	**3,635,714**	**3,635,714**	
CHARGED IN INDIA . £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND . £	...	1,381,013	1,381,013	

Details of Construction expenditure on Lines are exhibited in Account No. 74, pages 264 and 265, in which this expenditure is incorporated and deducted at foot.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section H.—Railway Revenue Account.

Revenue £17,625,634, Expenditure £12,836,101.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways	51	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	137	...	...	...
State Railways	52	Gross Receipts	138	...	37,546,135	...
	52	*Deduct*—Working Expenses	139	...	*19,572,745*	...
	53A	„ —Surplus profits, etc.	141	...	*440,857*	...
		Net Receipts	...	...	17,532,533	...
	53A	Interest on Debt— India State Railways Specific	140	62,782	...	6,887,842
	53A	„ „ India—State Railways Non-specific	140	3,294,327	...	...
		„ „ England, ditto	140	1,659,145	...	...
	53B	„ „ „ E. I. Railway	142	359,738	...	...
	53C	„ „ „ E. B. Railway	142	45,539	...	...
	53D	„ „ „ North-Western (S. P. and D.) Railway	143	130,627	...	...
	53E	„ „ „ Oudh and Rohilkhand Railway	143	322,566	...	...
	53F	„ „ „ South Indian Railway	143	146,635	...	...
	53G	„ „ „ Great Indian Peninsula Railway	144	350,074	...	...
	53H	„ „ „ Bombay, Baroda and Central India Railway	144	385,084	...	...
	53J	„ „ „ Madras and Southern Mahratta	144	131,325	...	...
	53A	Annuities in purchase of Railways	140	...	...	3,379,581
	53B	East Indian Railway	142	1,134,340	...	...
	53C	Eastern Bengal Railway	142	116,960	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	143	371,273	...	...
	53G	Great Indian Peninsula Railway	144	1,268,627	...	...
	53J	Madras & S. M. Railway	144	488,381	...	...
	53A	Sinking Funds	140	...	...	191,707
	53B	East Indian Railway	142	113,468	...	...
	53C	Eastern Bengal Railway	142	8,460	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	143	69,779	...	...
	54	Interest chargeable against Companies on Advances	144	...	...	415,303
	55	Interest on Capital deposited by Companies	145	...	...	1,952,416
Subsidised Companies	56	Government share of Surplus Profits and Repayment of Advances of Interest	146	...	93,101	...
	57	Land and Subsidy	146	...	...	55,146
Miscellaneous Railway Expenditure	58	Miscellaneous Charges and Surveys	148	...	...	—45,894
				Total	17,625,634	12,836,101

No. 51.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1914.*	Net Receipts, 1913-1914 (page 139).	Percentage of Net Receipts on capital outlay (1913-1914).	Percentage of Net Receipts in			
					1912-1913.	1911-1912.	1910-1911.	1909-1910.
		£	£					
	Imperial.							
State . .	Assam-Bengal	10,133,030	151,599	1·49	1·33	·87	·59	·35
	Bengal Nagpur	26,039,642	1,430,550	5·49	5·81	4·75	4·03	3·92
	Bombay, Baroda and Central India . .	28,786,970	2,202,308	7·65	7·52	7·32	6·42	7·11
	Burma	13,521,063	772,149	5·71	4·76	3·95	4·03	3·99
	Eastern Bengal	19,745,993	1,123,487	5·69	4·92	4·95	4·76	4·24
	East Indian	(*d*)52,216,337	4,019,882	7·69	8·40	7·29	7·20	6·79
	Great Indian Peninsula (includes Indian Midland)	46,602,859	2,258,667	4·84	5·12	5·32	4·67	5·29
	Agra-Delhi Chord	968,731	61,402	6·34	9·23	6·19	5·61	4·76
	Baran-Kotah	309,351	5,917	1·91	2·52	1·73	1·15	·52
	Bhopal	265,493	18,598	7·00	10·64	6·56	6·67	5·49
	Hardwar-Dehra	186,747	16,178	8·66	7·95	8·15	7·13	6·91
	Jodhpur-Hyderabad (British Section) . .	287,154	44,475	15·49	17·37	16·55	9·44	8·38
	Lucknow-Bareilly	(*e*) 884,768	88,873	10·04	9·13	8·12	8·02	5·17
	Madras and Southern Mahratta . .	(*c*)24,888,002	1,106,624	4·45	4·44	4·07	3·37	3.24
	Bezwada Extension	82,174	7,908	9·62	15·03	11·54	13·05	12·76

(*a*) The method of calculation by which the total is obtained is as follows :—

(*1*) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand . .	9,300,000	
Sind, Punjab and Delhi .	11,075,320	
South Indian .	4,703,280	
Great Indian Peninsula	25,922,350	
Bombay, Baroda and Central India . .	9,941,600	
Bengal Central	500,000	
Madras and Southern Mahratta (Madras Section) .	12,402,430(*b*)	
Indian Midland	6,654,100	
		114,428,218

(*2*) *State Railways*—

	₹	
Rupee expenditure to 31st March 1914 (page 265) .	2,61,94,26,377	
Deduct half of ₹15,73,97,856 spent in 1913-1914 (page 264) . .	7,86,98,928	
		2,54,07,27,449
at ₹15=£1 . . .		169,381,830

Dhone-Kurnool	67,181	2,992	4·45	4·50	2·55	3·56	4·61	
Mysore	1,224,000	110,328	9·01	8·98	7·02	6·05	6·41	
North Western	56,391,375	2,495,105	4·42	4·73	4·50	3·83	2·62	
Oudh and Rohilkhand	16,857,344	822,399	4·88	5·67	4·97	4·31	2·92	
South Indian	14,130,213	786,903	5·57	6·31	6·35	5·60	5·61	
Tinnevelly-Quilon (British and Native State Section)	1,082,853	23,720	2·20	2·27	2·14	2·03	6·65	
Tirhoot	5,166,292	420,809	8·14	7·97	7·66	6·44	5·61	
Provincial.								
Jorhat	70,283	2,287	3·25	3·76	3·32	1·51	...	
TOTAL	319,908,355	17,973,160						
Unopened lines stores, etc.	5,153,102							
Private Companies:—								
Government payments	1,774,423							
GRAND TOTAL	(a) 326,835,880							

(3) *Companies' Railways*—

	£	£
Sterling expenditure to 31st March 1914 (page 297)	43,561,765	
Deduct—Half of £2,002,303 spent in 1913-1914 (page 297)	1,001,152	
	42,560,613	
Add—Assam-Bengal interest (in foot-note, page 297)	465,219	
		43,025,882
TOTAL		326,835,880

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1914, half the outlay in the year 1913-1914.

(*b*) Madras and Southern Mahratta Railway proportion £8,103,489.
South Indian Railway proportion . . . £4,298,941.

(*c*) Includes £1,069,389 the capital of the section north of Katpadi taken over from the South Indian Railway.

(*d*) Includes £ 450.606 representing outlay on South Behar Railway (*vide* Account No. 79.)

(*e*) Excludes outlay to the extent of £200,000 share Capital of the Rohilkhand and Kumaon Railway Company included with Government payments to Private Companies.

No. 52.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	32,00,343	33,86,288	4,54,008	70,40,639
Bengal-Nagpur	2	1,40,20,531	2,65,68,764	4,41,847	4,10,31,142
Bombay, Baroda and Central India	4	2,43,71,928	4,00,35,914	14,85,453	6,58,93,295
Burma	5	1,08,38,837	1,33,82,876	3,56,153	2,45,77,866
Eastern Bengal	6	1,54,34,544	1,97,75,392	21,82,451	3,73,92,387
East Indian	7	3,09,06,522	6,93,86,966	14,13,940	10,17,07,428
Great Indian Peninsula	8	2,47,02,322	6,01,27,685	6,78,938	8,55,08,945
Agra Delhi Chord		12,89,481	10,04,749	15,044	23,09,274
Baran-Kotah		85,426	91,500	581	1,77,507
Bhopal		...	...	7,05,991	7,05,991
Hardwar-Dehra	9	3,11,019	1,70,575	3,752	4,85,346
Jodhpur-Hyderabad (British Section)	10	5,94,248	7,04,926	37,121	13,36,295
Lucknow-Bareilly	11	...	...	23,56,789	23,56,789
Madras and Southern Mahratta System	12	1,51,50,868	2,13,67,141	16,03,156	3,81,21,165
Bezwada Extension		73,833	2,16,807	3,715	2,94,355
Dhone Kurnool		71,810	51,335	594	1,23,739
Mysore		17,65,171	20,28,081	32,511	38,25,763
North Western	13	2,93,26,471	5,45,16,907	31,52,768	8,69,96,146
Oudh and Rohilkhand	14	1,17,54,316	97,64,912	25,70,005	2,40,89,233
South Indian system	15	1,47,21,724	1,21,96,266	11,49,090	2,80,67,080
Tinnevelly Quilon (British Section)		5,70,886	3,27,892	4,613	9,03,391
Tirhoot	16	...	...	1,01,20,998	1,01,20,998
TOTAL IMPERIAL.		19,91,90,280	33,51,04,976	2,87,69,518	56,30,64,774
PROVINCIAL.					
Assam.					
Jorhat	17	35,923	90,774	—2,892	1,23,805
TOTAL STATE RAILWAYS		19,92,26,203	33,51,95,750	2,87,66,626	56,31,88,579
Total India converted into £ at R15=£1				**£**	**37,545,905**
RECEIPTS IN ENGLAND: Rent of premises occupied by the East Indian Railway Company				£	230
GRAND TOTAL				£	37,546,135

EXPENSES of RAILWAYS in INDIA during the year 1913-14.

No. of Items.	Working Expenses.						Net Receipts.	Net Receipt converted into £ at Rs. 15=£1.
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1	13,85,328	12,27,177	3,31,018	7,64,714	10,58,413	47,66,650	22,73,989	151,599
2	46,14,120	65,54,865	22,35,442	33,87,494	27,80,968	1,95,72,889	2,14,58,253	1,430,550
4	68,23,913	1,31,55,618	30,97,728	52,31,173	45,50,242	3,28,58,674	3,30,34,621	2,202,308
5	30,04,485	42,56,899	14,52,225	19,35,428	17,46,602	1,29,95,639	1,15,82,227	772,149
6	46,43,062	53,14,649	16,69,851	47,18,317	41,94,206	2,05,40,085	1,68,52,302	1,123,487
7	80,83,484	1,20,97,370	37,79,300	87,66,560	86,77,483	4,14,09,197	6,02,98,231	4,019,882
8	1,28,18,163	2,05,93,128	40,04,630	73,98,430	68,14,590	5,16,28,941	3,38,80,004	2,258,667
	3,44,045	5,52,719	1,07,485	1,98,575	1,85,416	13,88,240	9,21,034	61,402
	22,041	35,303	6,873	12,685	11,852	88,754	88,753	5,917
	...	...	...	...	4,27,021	4,27,021	2,78,970	18,598
9	...	...	...	...	2,42,673	2,42,673	2,42,673	16,178
10	1,27,139	2,36,119	35,259	96,175	1,74,485	6,69,177	6,67,118	44,475
11	...	...	...	...	10,23,699	10,23,699	13,33,090	88,873
12	45,84,183	85,63,047	21,00,315	27,75,004	34,99,253	2,15,21,802	1,65,99,363	1,106,624
	69,146	38,357	10,063	18,410	39,756	1,75,732	1,18,623	7,908
	15,373	28,304	6,929	9,167	19,095	78,868	44,871	2,992
	4,66,747	8,74,934	2,13,508	2,83,050	3,32,609	21,70,848	16,54,915	110,328
13	1,01,87,492	1,95,42,401	47,28,761	92,79,699	58,31,214	4,95,69,567	3,74,26,579	2,495,105
14	29,36,756	35,18,575	12,99,745	23,72,373	15,25,796	1,17,53,245	1,23,35,988	822,399
15	35,47,967	62,57,055	21,80,936	20,48,321	22,29,252	1,62,63,531	1,18,03,549	786,903
	1,16,524	2,06,292	72,089	67,513	85,172	5,47,590	3,55,801	23,720
16	...	...	...	...	38,08,861	38,08,861	63,12,137	420,809
	6,43,94,968	10,31,52,812	2,73,32,157	4,93,63,088	4,92,58,658	29,35,01,683	26,95,63,091	17,970,873
17	25,088	26,617	6,938	15,655	15,201	89,499	34,306	2,287
	6,44,20,056	10,31,79,429	2,73,39,095	4,93,78,743	4,92,73,859	29,35,91,182	26,95,97,397	17,973,160
	...	...	...	...	...	19,572,745	17,973,160	17,973,160
	...	...	...	...	...	...	230	230
	...	...	...	...	...	19,572,745	17,973,390	17,973,390

No. 53A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at R15=£1.	CHARGED Working Expenses.	Interest, Annuities and Sinking Funds chargeable in India and England.
		Rs.	£	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	70,40,639	469,376	47,66,650	48,00,893
Bengal Nagpur	2	4,10,31,142	2,735,409	1,95,72,889	1,31,66,182
Bombay, Baroda and Central India	3	6,58,93,295	4,392,886	3,28,58,674	1,64,68,783
Burma	4	2,45,77,866	1,638,524	1,29,95,639	64,41,747
Eastern Bengal	5	3,73,92,387	2,492,826	2,05,40,085	1,09,89,703
Rajabhat Khawa-Dalsingpara		...	...	...	28,669
Rangya-Tangla Extension		...	...	...	41,180
Singhjani-Fulchari Extension		...	...	...	60,183
East Indian	6	10,17,07,428	(a) 6,780,725	4,14,09,197	3,47,09,593
Great Indian Peninsula	7	8,55,08,945	5,700,596	5,16,28,941	3,39.87,344
Agra-Delhi Chord		23,09,274	153,952	13,88,240	4,92,295
Baran-Kotah		1,77,507	11,834	88,754	1,57,462
Bhopal		7,05,991	47,066	4,27,021	1,34,920
Hardwar-Dehra	8	4,85,346	32,357	2,42,673	67,903
Jodhpur-Hyderabad (British Section)	9	13,36,295	89,086	6,69,177	1,45,927
Lower Ganges Bridge	10	...	...	...	10,81,584
Lucknow-Bareilly	11	23,56,789	157,119	10,23,699	6,78,961
Madras and Southern Mahratta	12	3,81,21,165	2,541,411	2,15,21,802	1,82,09,385
Bezwada Extension		2,94,355	19,624	1,75,732	41,758
Dhone-Kurnool		1,23,739	8,249	78,868	34,140
Mysore		38,25,763	255,051	21,70,848	(b)
North-Western	13	8,69,96,146	5,799,743	4,95,69,567	3,17,20,539
Kalabagh-Bannu		...	...	...	1,84,232
Jullundur-Hoshiarpur		...	...	...	61,970
Lodhran-Khanewal		...	...	...	1,44,292
Sarai-Kala Havelian		...	...	...	1,45,374
Oudh and Rohilkhand	14	2,40,89,233	1,605,949	1,17,53,245	89,09,657
South Indian	15	2,80,67,080	1,871,139	1,62,63,531	62,34,714
Coonoor-Ootacamund		...	...	...	1,32,697
Dharmapuri-Hosur extension		...	...	...	71,027
Tinnevelly-Quilon (British Section)		9,03,391	60,226	5,47,590	3,353
Ditto (Native State Section)		...	...	...	5,891
Tirhoot	16	1,01,20,998	674,733	38,08,861	27,01,618
Bilaspur-Etawah	17	...	...	...	2,544
Frontier Railway Reserve Material	18	...	...	...	1,48,241
Ganges Bridge, Kachla	19	...	...	...	2,589
Nagpur Chhattisgarh depreciation account	20	...	...	...	22,259
Petroleum Operations, Baluchistan	21	...	...	...	4,037
Ranaghat-Bhagwangola	22	...	...	...	10,245
Sabarmati-Dholka	23	...	...	...	2,028
State Railway Stores	24	...	...	...	51,583
Southern Mahratta (depreciation on works)	25	...	...	...	17,855
Umaria Colliery (depreciation on works)	26	...	...	...	6,188
Vizagapatam-Raipur	27	...	...	...	8,300
Warora Colliery	28	...	...	...	37,146
TOTAL IMPERIAL		56,30,64,774	37,537,881	29,35,01,683	19,23,67,021
PROVINCIAL.					
Assam.					
Jorhat	29	1,23,805	8,254	89,499	35,717
TOTAL STATE RAILWAYS		56,31,88,579	(a) 37,546,135	29,35,91,182	19,24,02,738
Total in sterling (India figures converted at R 15=£1) £		(a) 37,546,135	(a) 37,546,135	19,572,745	(c)12,826,849

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company.
(b) Interest charges for the Mysore Railway are included in the amount of interest shown against the Madras and Southern Mahratta Railway.

(c) Interest:—	India.	India, converted into £ at R15=£1.	England.	TOTAL.
	Rs.	£	£	£
On Specific Debt	9,41,736	62,782	1,871,588	1,934,370
On Non-Specific Debt	4,94,14,898	3,294,327	1,659,145	4,953,472
	5,03,56,634	3,357,109	3,530,733	6,887 842
Annuities	...	...	3,379,581	3,379,581
Sinking Funds	...	...	191,707	191,707
Interest chargeable against Companies on Advances	35.97,051	239,803	175,500	415,303
Interest on Capital deposited by Companies	34,47,590	229,839	1,722,577	1,952,416
	5,74,01,275	3,826,751	9,000,098	12,826,849

of the GOVERNMENT in respect of RAILWAYS during the Year 1913-14.

No. of Items.	UNDER EXPENDITURE HEADS. Payments on account of Surplus Profits and share of net earnings.	Charges for Land.	Total Charges.	Total charges converted into £ at R 15=£ 1.	NET GAIN OR LOSS TO GOVERNMENT. Gain.	Loss.
	Rs.	Rs.	Rs.	£	£	£
1	...	...	95,67,543	637,836	...	168,460
2	5,67,500	...	3,33,06,571	2,220,438	514,971	...
3	4,46,127	...	4,97,73,584	3,318,239	1,074,647	...
4	13,14,320	...	2,07,51,706	1,383,447	255,077	...
5	...	...	3,15,29,788	2,101,986	390,840	...
	...	...	28,669	1,911	...	1,911
	...	...	41,180	2,745	...	2,745
	...	...	60,183	4,012	...	4,012
6	17,88,096	...	7,79,06,886	5,193,792	1,586,933	...
7	3,08,487	...	8,59,24,772	5,728,318	...	27,722
	...	...	18,80,535	125,369	28,583	...
	...	...	2,46,216	16,414	...	4,580
	...	...	5,61,941	37,463	9,603	...
8	19,005	...	3,29,581	21,972	10,385	...
9	...	...	8,15,104	54,340	34,746	...
10	...	...	10,81,584	72,106	...	72,106
11	1,24,870	...	18,27,530	121,835	35,284	...
12	7,05,909	...	4,04,37,096	2,695,807	...	154,396
	...	...	2,17,490	14,499	5,125	...
	...	...	1.13,008	7,534	715	...
	9,38,058	...	31,08,906	207,260	47,791	...
13	...	...	8,12,90,106	5,419,341	380,402	...
	...	...	1,84,262	12,284	...	12,284
	...	...	61,970	4,131	...	4,131
	...	...	1,44,292	9,619	...	9,619
	...	...	1,45,374	9,692	...	9,692
14	...	...	2.06,62 902	1,377,527	228,422	...
15	1,03,999	...	2,26,02,244	1,506,816	364,323	...
	...	...	1,32,697	8,846	...	8,846
	...	...	71,027	4,735	...	4,735
	...	...	5,50,943	36,730	23,496	...
	...	...	5,891	393	...	393
16	2,96,483	...	68,06,962	453,797	220,936	...
17	...	...	2,544	170	...	170
18	...	...	1,48,241	9,883	...	9,883
19	...	...	2,589	173	...	173
20	...	...	22,259	1,484	...	1,484
21	...	...	4,037	269	...	269
22	...	...	10,245	683	...	683
23	...	...	2,028	135	...	135
24	...	...	51,583	3,439	...	3,439
25	...	...	17,855	1,190	...	1,190
26	...	...	6,188	413	...	413
27	...	...	8,300	553	...	553
28	...	...	37,146	2,477	...	2,477
	66,12,854	...	49,24,81,558	32,832,103	4,705,778	...
29	...	...	1,25,216	8,348	...	94
	66,12,854	...	49,26,06,774	32,840,451	4,705,684	...
	440,857	...	32,840,451	32,840,451	4,705,684	...

	£
Net gain on State Railways as above	4,705,684
Add—Net receipt on account of Subsidized Railways, Accounts Nos. 56 and 57	37,955
Deduct—Miscellaneous Railway Expenditure, Account No. 58	—45,894
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	4,789,533

H.—Railway Revenue Accounts.

No. 53B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1913-1914, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock and Debentures	...	...	293,556	293,556
Interest on 3½ per cent. rupee debt	3,736	249	...	249
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	2,272 (a)	2,272
Interest on India 2½ per cent. stock issued in redemption of portion of debentures and debenture stock	...	...	—694	—694
Interest at 3·3879 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	33,17,667	221,178	...	221,178
TOTAL INTEREST ON DEBT	33,21,403	221,427	359,738	581,165
SINKING FUNDS.				
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Sections 51 and 44 and 45 Vict, c. 53, Section 2 (a)	...	...	113,468	113,468
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,132	849,132
Contribution towards management etc., in respect of the Annuity registered in the name of the Secretary of State	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	283,834	283,834
TOTAL ANNUITIES IN PURCHASE.	...	...	1,134,340	1,134,340
TOTAL	33,21,403	221,427	1,607,546	1,828,973

No. 53C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES IN PURCHASE, during the Year 1913-14, of the EASTERN BENGAL RAILWAY (including the BENGAL CENTRAL RAILWAY).

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	13,947	13,947
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	16,644	16,644
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	14,998	14,998
Interest on India 2½ per cent stock issued in redemption of portion of debentures and debenture stock	...	...	—50	—50
Interest at 3·3879 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	84,25,303	561,687	...	561,687
TOTAL INTEREST ON DEBT	84,25,303	561,687	45,539	607,226
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (a)	...	...	8,460	8,460
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,831	116,831
Contribution towards management etc., in respect of the Annuity registered in the name of the Secretary of State	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	116,960	116,960
TOTAL	84,25,303	561,687	170,959	732,646

(a) The Sinking Funds to redeem India 3½ and 3 per cent. stock issued in lieu of Annuity or Debenture Stock have been partly applied to the redemption of India 2½ per cent. Stock.

No. 53D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1913-1914, of the NORTH WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	Rs. ...	£ ...	£ 134,096	£ 134,096
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	(b) —2,538	—2,538
Interest on India 2½ per cent. Stock issued in redemption of debentures and debenture stock	...	...	(c) —931	—931
Interest at 3·3879 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (includes Rs. 3,83,621 for Shorkot Road chichoke, Jakhal Hissar and Laki-Pezu Tank)	2,31,45,354	1,543,024	...	1,543,024
TOTAL INTEREST ON DEBT	2,31,45,354	1,543,024	130,627	1,673,651
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	69,779	69,779
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,211	371,211
Contribution towards management, etc., in respect of the Annuity registered in the name of the Secretary of State	...	...	62	62
TOTAL ANNUITIES IN PURCHASE			371,273	371,273
TOTAL	2,31,45,354	1,543,024	571,679	2,114,703

No. 53E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1913-1914, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	(d) —2,015	—2,015
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,814	309,814
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,871	10,871
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	3,896	3,896
Interest at 4 per cent. on Rampur Loan of Rs. 47,00,000	1,88,000	12,533	...	12,533
Interest at 3·3879 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (Includes Rs. 6,53,851 for Cawnpore-Banda, etc.)	38,83,167	258,878	...	253,878
TOTAL	40,71,167	271,411	322,566	593,977

No. 53F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1913-1914, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 3·3879 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	27,17,439	181,163	...	181,163
TOTAL	27,17,439	181,163	146,635	327,798

(*b*) The Sinking Fund has been partly applied to the redemption of India 3 per cent. stock instead of India 3½ per cent. stock.
(*c*) See footnote (*a*) on the opposite page.
(*d*) The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oudh and Rohilkhand Railway has been partly applied to the redemption of India 3½ per cent. Stock instead of India 3 per cent. Stock.

No. 53G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1913-1914, of the GREAT INDIAN PENINSULA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on Debenture Stock	...	...	157,631	157,631
Interest on India 3½ per cent. Stock	...	...	18,365	18,365
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	97,897	97,897
Interest on India 3½ per cent. Bonds	...	...	76,181	76,181
Interest at 3·3879 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the outlay of the year	54,91,829	366,122	...	366,122
TOTAL INTEREST ON DEBT	54,91,829	366,122	350,074	716,196
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,583	1,268,583
Contribution towards management etc., in respect of the Annuity registered in the name of the Secretary of State	...	...	44	44
TOTAL ANNUITIES IN PURCHASE			1,268,627	1,268,627
TOTAL	54,91,829	366,122	1,618,701	1,984,823

No. 53H.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1913-1914, of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3 per cent. Stock	...	...	326,449	326,449
Interest on India 3½ per cent. Stock	..	...	58,635	58,635
Interest at 4 and 4¼ per cent. on Holkar and Scindia loans	7,50,000	50,000	...	50,000
Interest on Capital and Capital Advance Account and Stores and Stores Advance Account at 3·3879 per cent. on outlay to end of last year, plus half the outlay of the year (excludes Rs. 18,400 interest at 4 per cent. on contribution from Companies Provident Fund and Rs 1,62,514 on account of interest on Broach Jambusar and Bayana Agra)	83,36,609	555,774	...	555,774
TOTAL	90,86,609	605,774	385,084	990,858

No. 53J.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1913-1914, of the MADRAS AND SOUTHERN MAHRATTA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on Debentures	...	...	6,375	6,375
Interest on India 3½ per cent. Stock	...	...	31,315	31,315
Interest on India 3 per cent. Stock	...	...	64,816	64,816
Interest on India 3½ per cent. Bonds	...	...	28,819	28,819
Interest on State Expenditure on Capital Account at 3·3879 per cent. on outlay to end of last year, *plus* half the outlay of the year (excludes Rs. 5,61,660 representing interest on Bellary-Kistna)	32,04,330	213,622	...	213,622
	32,04,330	213,622	131,325	344,947
ANNUITIES IN PURCHASE.				
Annuity terminating in 1956 at the rate of £5-7-10·795 for every £100 Stock of the Company	...	...	488,381	488,381
TOTAL	32,04,330	213,622	619,706	833,328

No. 54.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES for the Year 1913-1914.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Bengal-Nagpur	33,60,832	224,055	94,250	318,305
Great Indian Peninsula	...	...	81,250	81,250
Lucknow-Bareilly	2,36,219	15,748	...	15,748
TOTAL	35,97,051	239,803	175,500	415,303

No. 55.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES for the Year 1913-1914.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
IMPERIAL.				
India, General.				
Assam-Bengal	...	...	95,990	95,990
Bengal-Nagpur	27,93,046	186,203	303,300	489,503
Bombay, Baroda and Central India	...	...	95,000	95,000
Burma	3,17,398	21,160	112,500	133,660
East Indian	...	...	485,000	485,000
Great Indian Peninsula	...	...	199,750	199,750
Hardwar-Dehra	67,903	4,527	...	4,527
Lucknow-Bareilly	(a)2,69,243	17,949	...	17,949
Madras and Southern Mahratta	...	...	343,187	343,187
South Indian	...	...	87,850	87,850
Ditto Extensions	...	...		
TOTAL	34,47,590	229,839	1,722,577	1,952,416

(a) Of this amount R2,16,087 represent interest on State share of joint debenture stock.

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1913-1914.

		IMPERIAL.
INDIA—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway		₹ 1,43,525
Government share of surplus profits of the Ahmedabad-Dholka Railway		1,497
Ditto ditto of the Amritsar-Patti Railway		96,122
Sale of Land, Bengal and North-Western Railway		1,480
Ditto Delhi-Umballa-Kalka Railway		942
Ditto Great Indian Peninsula Railway		320
Ditto Lucknow-Bareilly		1,081
TOTAL INDIA	₹	2,44,967
Total India converted into £ at ₹15=£1	£	**16,331**
ENGLAND—		
Government share of Surplus Profits—		
Rohilkund and Kumaon Railway		7,405
Southern Punjab Railway		69,365
TOTAL ENGLAND		76,770
GRAND TOTAL RECEIPTS	£	93,101

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1913-1914.

		₹
IMPERIAL.		
India, General.		
Ahmedabad-Dholka		111
Amritsar-Patti Kasur		7,189
Barsi Light		543
Bengal and North-Western Railway Company		3,03,688
Delhi-Umballa-Kalka		2,835
Darjeeling-Himalayan		524
Dhond-Baramati		10,022
Godhra-Lunawada		5,446
Hurdwar-Dehra		1,692
Jullundur-Doab		33,124
Lalkua-Kashipur		5,688
Mirpur Khas-Khadro		2,449
Murtajapur-Ellichpur		4,824
Murtazapur-Yeotmal		46,965
Mymensingh-Jagannathganj		272
Nadiad-Kapadvanj		18,192
Nidamangalam-Mannargudi		43,100
Podanur-Pollachi		5,676
Pilibhit-Shajahanpur		2,172
Sutlej Valley		900
Southern Punjab Railway		49,662
Sara-Serajgunj		9,477
Tanjore District Board		1,148
Tiruturaipundi Vedaraniam		1,30,140
Tenali-Repali		96,702
Rohilkhand Kumaon Railway Company for waiving claim for supply of wood fuel		6,250
TOTAL IMPERIAL		7,88,791
PROVINCIAL.		
Shahdara-Saharanpur (Land) (United Provinces)		2,925
Rohilkund-Kumaon Railway for waiving claim for supply of wood fuel (United Provinces)		29,250
Dibru-Sadiya (Land) (Assam)		5,112
Jullundhar-Doab (Punjab)		530
Tribeni branch (Bengal)		579
TOTAL PROVINCIAL		38,396
GRAND TOTAL		8,27,187
Grand Total converted into £ at ₹15=£1	£	55,146

No. 58.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1913-1914.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
IMPERIAL.		
India, General.		
ESTABLISHMENT.		₹
Office of the Railway Board, Government Inspectors of Railways and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		9,60,311
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		3,08,028
Surplus Establishment and Miscellaneous charges		31,772
Office of Accountant General, Railways		2,15,280
Accountant General, Railway's office auxiliary account		—14,03,030
		1,12,361
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	₹	
Assam-Bengal	69,230	
Bengal-Nagpur	2,14,835	
Bengal and North-Western	84,473	
Bombay, Baroda and Central India	2,71,899	
Burma	1,28,058	
East Indian	2,16,901	
Great Indian Peninsula including Indian Midland	2,35,898	
Rohilkund-Kumaon	22,844	
Madras and Southern Mahratta	2,28,738	
South Indian	1,24,563	
		—15,97,439
	NET	—14,85,078
SURVEYS, ETC.		
Ahmudpur Kutwa		1,071
Amritsar-Sialkot		565
Attur Chinna-Salem Tirumandora		13,369
Belgaum Habli		19,820
Bamankua Pani extension		—47
Bankura-Damodar		26,542
Bagmara-Siju-Darangiri		12,462
Baripada Talband		1,987
Birnagar-Kalna		4,812
Bhadrak Chandbally		7,094
Bir Bhopal re-survey		27,458
Bodeli-Chhota Udaipur		*—8*
Bokharo-Ramgarh exploration		*—26,180*
Bokharo-Ramgarh Colliery		—30,993
Bhairabazar-Netrokona-Mymensingh		30,585
Bulloki Chiniot		8,840
Bulsar-Dharmpur		8,305
Chaparmukh Nowgong		7,894
Coal exploration in Assam		794
Chowka river Karialaghat		8,812
Contai road Contai		9,671
Changa-Manga-Pakpattan		14,239
Chiniot-Shahpur		5,706
Delhi-Agra Chord Loop Survey		9,033
Damuda spill investigation		12,978
Darwha Pusad and Takli-Edlabad		14,799
Dhamtari Bastur Salur		139
Dohad-Garbara		59
Dhourahra-Sarain		2,842
Dholka-Dholera		2,541
Dholka Dhondulka		4,209
Dhanushkodi-Talaimannar		6,846
Drug Bastur Salur		51,049
Erode-Nanjangode		*—2,382*
Frontier Railway Reserve		5,444
Gauhati-Borpani		418
Gungapur-Luni		*—911*
Havelian-Abbottabad		8,305
Irrawaddy-Delta		992
		2,69,159
Carried over		—14,85,078

No. 58.—Account of Miscellaneous Railway Expenditure, for the Year 1913-1914—*contd.*

Railway Surveys and Miscellaneous Charges.	Amount.
Surveys, etc.—*contd.*	
Brought forward	—14,85,078
Jacobabad-Kashmore	2,69,159
„ Shahdadpur	293
Jharekapur-Chowka-river	6,502
Jullundhar-Mirthal Ferry	14
Kalighat-Fatehpur	8,936
Kalka-Baijnath	2,628
Karachi Extension	—*961*
Kankurgachi-Baligunj	94,799
Kapadvanj-Meghraj	—*228*
Kasgunj-Delhi Rewari	4,031
Kashipur-Kalagarh	2,832
Khamgaon-Chickli	5,027
Khulna Gaurnadi Barisal Madaripur Bhunga	787
Khandwa-Akola Hingoli	16,479
„ „ Basin	1,145
Kudchi-Bagalkot	—*3,252*
Lafa Coal field	—*2*
Lime Stone Survey in Assam	1,870
Lucknow Sultanpur	—*305*
Lunavada Rampur	32,013
Lyallpur Gujranwala	3,085
Mandra Basal	6,553
Moulmein-Victoria Point	—*28,279*
Mymensing Tangail	40,385
Nadiad Kapadvanj Meghraj	45,522
Nadiad-Kaira	—*14,780*
Nizam's Guaranteed State Railway land	2,679
Nankana Changa Manga	3,136
Nattore-Godagari	7,536
Nabharan Satkhira	1,072
Nipani Branch	14,762
Panihati Bridge	2,847
Palakode Salem Karur	44,861
Pathankot-Bukloh	—*2,228*
Pathankot-Nurpur	17,625
Pachora-Jamner	—*209*
Pezu-Tank	3,378
Phillour-Garhshanker	26
Pulgaon-Arvi	420
Purnea Dinajpur	240
Re-demarcation of land in Baroda territory	11,612
Rajputana Malwa land at Delhi used by East Indian railway	3,576
Rajahmundry-Sironcha	6,000
Renigunta-Madras Survey	—*148*
Rohtak Gohana	28,324
Sara-Parbatipur Conversion	446
Sargodha Gujrat	3,030
Soron Agra	5,423
Santahar-Malda	5,833
Sutna-Rewa	139
Sylhet Theriaghat	—*298*
Talegaon Khed	6,283
Thasra Balasinor Virpur	482
Tirhoot Surveys	8,056
Ulipur-Chilmari	12
Vambori-Sheogaon	—*745*
Vishnupur Santragachi	5,983
Waingyi Nyaunglebin Madauk	19,831
Yeotmal Wun	213
Zhob Valley	20,862
Zhob Valley New	17,245
	64,576
Total Surveys, etc.	7,97,133
	—6,87,945
Provincial. *Assam.*	
Assam Light Railway Survey	—*465*
GRAND TOTAL R	—*6,88,410*
Grand Total converted into £ at R15= £1 £	—*45,894*

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1913-1914.

Section J.—Irrigation.

Revenue £4,713,159—Expenditure £3,531,867.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works . .	59	Direct receipts	152	...	2,765,966	...
	60	Working Expenses (Abstract Account) .	153	...	...	1,214,443
	60A	„ „ (Detailed Account) .	157	1,214,443	...	...
	60B	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . .	158	...	...	83,689
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A) . .	160 to 163	...	1,684,374	...
	61	Statement of Financial Results . .	160 to 163	...	...	1,304,846
	61	Interest on Debt				
Minor Works and Navigation . . .	62	Gross Receipts	169	...	262,819	...
	62A	Summary of Receipts from Minor Works and Navigation	170	262,819	...	...
	63	Expenditure (Abstract Account) . .	173	...	...	928,889
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	179	105,837	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	182	133,487	...	...
				Total .	4,713,159	3,531,867

No. 59.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1913-1914.

	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces.												
Tank Projects	1,34,437	...	358	...	115	1,211	...	...	128	51	3,471	1,39,771
Burma.												
Mandalay Canal	3,10,661	...	...	...	...	3,390	...	...	791	...	20	3,14,862
Shwebo Canal	6,60,917	...	...	...	2	9,001	...	...	2,425	...	655	6,73,000
Mon Canal	2,40,996	...	...	...	43	12,595	...	...	2,207	...	219	2,56,060
TOTA	12,12,574	...	...	...	45	24,986	...	...	5,423	...	894	12,43,922
Bengal.												
Midnapore Canal	1,45,656	...	...	...	95	305	...	40,471	373	...	23,252	2,10,152
Tidal Canal	...	...	...	...	21	575	...	35,287	127	...	417	36,427
	1,45,656	...	...	...	116	880	...	75,758	500	...	23,669	2,46,579
Deduct—Provincial share under the Contract	*72,828*	...	...	...	*58*	*440*		*37,879*	*250*	...	*11,835*	*1,23,290*
TOTAL	72,828	...	...	...	58	440	...	37,879	250	...	11,834	1,23,289
Bihar and Orissa.												
Orissa Project	4,05,643	...	155	...	8,519	637	...	73,991	2,189	...	28,919	5,20,053
Sone Project	18,60,756	...	2,115	...	3,577	810	1,786	25,343	8,191	740	58,541	19,61,859
Dhaka Canal	9,331	...	24	...	...	877	...	...	185	...	92	10,509
Tribeni Canal	80,776	...	...	...	...	422	...	...	1,459	...	442	83,099
	23,56,506	...	2,294	...	12,096	2,746	1,786	99,334	12,024	740	87,994	25,75,520
Deduct—Provincial share under the Contract	*11,78,253*	...	*1,147*	...	*6,048*	*1,373*	*893*	*49,667*	*6,012*	*370*	*43,997*	*12,87,760*
TOTAL	11,78,253	...	1,147	...	6,048	1,373	893	49,667	6,012	370	43,997	12,87,760
United Provinces of Agra and Oudh.												
Betwa Canal	2,39,540	...	226	...	2,584	...	...	...	1,856	281	304	2,44,791
Ken Canal	1,54,753	...	16	50	1,692	...	15	...	...	20	528	1,57,074
Dassan Canal	33,201	...	17	...	1,121	...	...	...	707	...	64	35,110
Pahaj and Garhmau Canal	6,509	...	10	447	240	...	...	...	...	...	205	7,411
TOTAL	4,34,003	...	269	497	5,637	...	15	...	2,563	301	1,101	4,44,386
Punjab.												
Western Jumna Canal, including Sirsa Branch	31,82,232	...	14,861	...	22,947	2,041	6,272	60,877	4,056	1,791	19,952	33,15,029
Upper Bari Doab Canal	40,57,371	...	16,302	290	29,168	6,531	1,12,218	...	7,213	2,461	75,052	43,06,606
Sirhind Canal	37,57,080	...	24,682	...	21,692	16	82,749	11,316	5,009	1,606	1,48,026	40,52,176
Lower Chenab Canal	83,18,602	5,757	34,863	893	26,194	114	14,116	...	10,425	1,036	12,935	84,24,935
Upper Sutlej Inundation Canal	4,87,581	...	39	...	2,608	812	...	...	1,111	131	4,486	4,96,768
Lower Jhelum Canal	27,05,178	...	15,006	758	4,100	1,319	21,800	...	6,217	981	4,066	27,59,425
Sidhnai Canal	4,59,480	...	1,735	...	177	727	...	...	359	340	6,009	4,68,827
Indus Inundation Canal	1,90,893	...	2,984	...	1,980	57	...	...	562	375	41,015	2,37,866
Upper Chenab Canal	5,42,554	...	330	...	190	...	...	...	5,643	274	4,611	5,53,602
Lower Bari Doal Canal	41,436	...	57	...	651	...	...	...	...	45	1	42,190
	2,37,42,407	(a) 5,757	1,10,859	1,941	1,09,707	11,617	2,37,155	72,193	40,595	9,040	3,16,153	2,46,57,424
Deduct—Provincial Share under the contract	*1,18,71,204*	*2,878*	*55,429*	*970*	*54,854*	*5,808*	*1,18,578*	*36,096*	*20,298*	*4,520*	*1,58,077*	*1,23,28,712*
TOTAL	1,18,71,203	2,879	55,430	971	54,853	5,809	1,18,577	36,097	20,297	4,520	1,58,076	1,23,28,712
North-West Frontier.												
Lower Swat River Canal	5,88,278	...	533	...	885	...	28,765	...	1,218	...	511	6,20,190
Paharpur Canal	44,347	...	...	...	15	...	...	...	...	...	...	44,362
Kabul River Canal	1,51,196	...	269	...	12	1	34,855	...	303	23	1	1,86,660
TOTAL	7,83,821	...	802	...	912	1	63,620	...	1,521	23	512	8,51,212

Madras.												
Nagavalli River Project	...	...	...	...	...	223	...	...	49	...	...	272
Godavari Delta System	...	...	...	834	4,818	21,707	...	91,056	305	102	5,362	1,24,184
Kistna Delta „	...	...	535	1,564	3,479	38,139	...	49,036	2,409	1	1,989	97,152
Cauvery Delta „	...	...	...	...	954	2,486	...	...	457	...	692	4,589
Pennar Anicut „	...	...	...	...	215	3,861	...	...	441	...	217	4,734
Srivaikuntam Anicut System	...	...	...	1,032	...	2,951	...	...	479	...	400	4,862
Kurnool Canal	...	...	...	686	82	5,287	...	1,351	1,154	...	5,601	14,161
Barur Tank	...	...	...	...	...	322	...	...	21	...	295	638
Periyar Project	...	...	...	...	54	4,117	...	624	594	20	195	5,604
Rushikulya Project	...	...	...	250	483	704	...	...	133	...	16	1,586
Cheyeru Anicut	...	...	...	...	...	...	...	...	71	...	1,855	1,926
Poiney Anicut	...	...	...	...	...	...	...	...	13	...	438	451
Lower Coleroon Anicut	...	...	...	...	1,820	461	...	...	75	...	79	2,435
Shatiatope Anicut	...	...	...	...	739	94	...	...	68	...	...	901
Tirukkoyllur Anicut	..	...	...	...	1,365	18	...	...	51	...	53	1,487
Divi Pumping Project	...	...	...	...	...	298	...	31	56	...	7	392
	...	...	535	4,366	14,009	80,668	...	1,42,098	6,376	123	17,199	2,65,374
Deduct—Provincial Share under the Contract	...	...	*267*	*2,183*	*7,005*	*40,334*	...	*71 049*	*3,188*	*61*	*8,600*	*1,32,687*
TOTAL	...	...	268	2,183	7,004	40,334	...	71,049	3,188	62	8,599	1,32,687
Bombay.												
Desert Canal	82,029	...	...	...	74	116	...	...	720	1,828	1,592	86,359
Unharwah	302	...	...	41	...	51	...	...	26	1,163	743	2,326
Begari Canal	32,714	...	...	181	21	135	...	...	56	427	2,754	36,288
Mahiwah	148	...	...	...	7	81	...	...	18	719	2,100	3,073
Dad Canal	620	...	...	...	515	8	...	...	498	156	1,400	3,197
Nasrat Canal	38	...	...	...	166	23	...	...	168	268	12	675
Eastern Nara Works	2,024	...	288	...	886	4,219	...	1,764	15	2,521	7,002	18,719
Jamrao Canal	1,652	...	3	...	173	15,341	...	...	673	29,427	10,587	57,856
Hathmati and Khari cut Canal	1,24,340	...	25	10	76	1,802	...	...	5	60	1,784	1,28,102
Lower Panjhra River Works	12,907	...	...	...	123	805	...	...	...	...	303	14,138
Kadva River Works	8,352	...	1	...	879	499	...	...	...	...	1, 03	10,764
Pravara River Works—Lakh Canal	4,914	...	...	...	33	526	...	...	...	...	...	5,473
Nira Canal and Shetphal Tank	5,32,714	...	102	...	2,971	3,157	...	...	136	1,502	1,751	5,42,333
Mutha Canals and Matoba Tank	2,35,661	...	2,981	1,41,035	3,006	1,441	...	1	140	10	7,481	3,91,756
Mhaswad Tank	41,068	...	3	...	3	658	...	...	30	...	9,196	50,958
Ekruk Tank	13,318	...	34,972	19,085	932	4,527	...	...	2	...	592	73,428
Krishna Canal	47,033	...	...	...	220	3,600	...	...	156	...	6	51,015
Pravara Canals Project	27,683	...	...	...	240	80	...	...	6	...	2	28,011
Chankapur Tank (Girna left Bank Canal)	15,656	...	2	...	...	32	...	...	2	...	292	15,984
Godavari Canal	2,13,337	...	369	...	...	316	...	2	43	1,007	4,570	2,19,644
Nira Right Bank	...	...	...	...	...	...	...	...	79	...	33	112
	13,96,510	...	38746	1,60,352	10,325	37,417	...	1,767	2,773	39,088	53,233	17,40,211
Deduct—Provincial share under the Contract	*6,98,255*	...	*19,373*	*80,176*	*5,163*	*18,708*	...	*884*	*1,386*	*19,544*	*26.617*	*8,70,106*
TOTAL	6,98,255	...	19,373	80,176	5,162	18,709	...	883	1,387	19,544	26,616	8,70,105
Total—Imperial	163,85,374	2,879	77,647	83,827	79,834	92,863	1,83,105	1,95,575	40,769	24,871	2,55,100	1,74,21,844
Carried over	163,85,374	2,879	77,647	83,827	79,834	92,863	1,83,105	1,95,575	40,769	24,871	2,55,100	1,74,21,844

(*a*) Recoveries by the Civil Department.

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1913-1914—*continued.*

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward, Imperial .	1,63,35,374	2,879	77,647	33,827	79,834	92,863	1,83,105	1,95,575	40,769	24,871	2,55,100	1,74,21,844
Provincial.												
Bengal.												
Provincial share under the contract . .	72,828	...	...	...	58	440	...	37,879	250	...	11,835	1,23,290
Bihar and Orissa.												
Provincial share under the contract . . .	11,78,253	...	1,147	...	6,048	1,373	893	49,667	6,012	370	43,997	12,87,760
United Provinces of Agra and Oudh.												
Ganges Canal	36,94,820	34,908	5,436	3,600	51,419	...	65,843	3,516	4,974	4,533	17,341	38,86,390
Lower Ganges Canal	27,56,865	80,503	23,670	686	49,558	...	5,297	3,447	5,012	3,450	19,789	29,48,277
Agra Canal	7,52,002	56,508	6,857	...	20,208	...	5,624	...	1,746	2,129	3,083	8,48,157
Eastern Jumna Canal . . .	14,18,010	5,550	2,583	...	38,602	...	14,661	...	1,691	1,039	5,581	14,87,717
Dún Canal	61,689	3,252	19,361	...	370	...	32,544	...	...	...	256	1,17,472
Bijnor Canal	34,638	377	50	...	1,419	...	250	...	...	338	1	37,073
TOTAL .	87,18,024	(*a*) 1,81,098	57,957	4,286	1,61,576	...	1,24,219	6,963	13,423	11,489	46,051	93,25,086
Punjab.												
Provincial share under the Contract . .	1,18,71,204	2,878	55,429	970	54,854	5,808	1,18,578	36,096	20,298	4,520	1,58,077	1,23,28,712
Madras.												
Provincial share under the Contract . . .	...	...	267	2,183	7,005	40,334	...	71,049	3,188	61	8,600	1,32,687
Bombay.												
Provincial share under the Contract . .	6,98,255	...	19,373	80,176	5,163	18,708	...	884	1,386	19,544	26,617	8,70,106
Total, Provincial .	2,25,38,564	1,83,976	1,34,173	87,615	2,34,704	66,663	2,43,690	2,02,538	44,557	35,984	2,95,177	2,40,67,641
GRAND TOTAL .	3,89,23,938	1,86,855	2,11,820	1,71,442	3,14,538	1,59,526	4,26,795	3,98,113	85,326	60,855	5,50,277	4,14,89,485
											Grand Total converted into £ at R15=£1 £	2,765,966

(*a*) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1913-1914.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	Central Provinces and Berar.	Burma.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	Bengal.	Bihar and Orissa.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.	
Working Expenses and Maintenance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	3,895	45,421	754	29,797	38,057	3,90,215	31,278	1,21,811	91,606	7,52,834	755	29,797	76,933	3,90,216	1,21,810	91,605	7,11,116	14,63,950
Maintenance and Repairs	46,115	1,87,927	91,079	2,28,815	1,95,611	18,55,802	1,10,383	5,49,588	5,23,322	37,88,642	91,080	2,28,814	11,16,671	18,55,802	5,49,589	5,23,322	43,65,278	81,53,920
Establishment	24,062	1,99,874	41,327	3,64,947	2,25,105	17,87,819	1,55,012	4,42,469	2,07,367	34,47,982	41,326	3,64,946	17,25,060	17,87,819	4,42,468	2,07,368	45,68,987	80,16,969
Tools and Plant	707	12,862	15,630	22,816	4,653	1,17,990	5,374	74,468	11,524	2,66,024	15,631	22,816	26,197	1,17,989	74,469	11,524	2,68,626	5,34,650
Refunds of Revenue	650	27	104	4,575	734	8,917	1,840	492	264	17,603	103	4,576	15,201	8,917	492	264	29,553	47,156
TOTAL	75,429	4,46,111 (a)	1,48,894	6,50,950	4,64,160	41,60,743	3,03,887	11,88,828	8,34,083	82,73,085	1,48,895	6,50,949	29,60,062	41,60,743	11,88,828	8,34,083	99,43,560	1,82,16,645
																	Total converted into £ at R15=£1 . £	1,214,443
																	India .	1,214,429
																	England .	14

(a) Includes Rs. 215 on account of Expenditure in England.

No. 60 A.—DETAILED ACCOUNT of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1913-1914.

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial.												
Central Provinces and Berar.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ghorajhari Tank	...	6,658	2,321	99	3	9,081	...	8,190	3,919	122	3	12,234
Marowda Do.	537	1,711	1,029	33	95	3,405	1,169	14,888	6,858	26	503	23,444
Khapri Aranda Do.	78	2,564	1,882	40	...	4,564	314	14,859	9,261	157	...	24,591
Khola Do.	...	958	498	14	12	1,482	340	7,317	3,092	17	12	10,778
Kusrangi Do.	686	835	717	22	...	2,260	837	8,373	3,242	34	11	12,497
Khaira Datan Do.	80	959	487	15	...	1,541	128	5,023	2,428	—8	17	7,588
Kukerdehi Do.	...	1,155	605	18	...	1,778	808	7,893	3,307	33	...	12,041
Banakheri Do.	...	1,069	617	16	...	1,702	422	11,803	4,120	71	...	16,416
Hargahan Do.	...	1,698	696	25	176	2,595	22	8,899	3,743	—166	176	12,174
Pindrawan Do.	2,309	730	1,120	46	...	4,205	2,338	12,769	5,635	102	...	20,844
Khairbanda Do.	...	5,003	2,762	75	94	7,934	...	24,444	12,598	297	151	37,490
Chandpur Do.	...	5,000	3,186	75	93	8,354	2,717	19,521	12,487	332	133	35,190
Rumal Do.	50	870	730	...	...	1,650	450	2,046	1,597	...	3	4,096
Ramtek Reservoir	...	10,120	4,367	147	169	14,803	...	14,601	8,679	214	184	23,678
Wara Tank	155	1,427	799	21	...	2,402	155	4,659	2,300	69	...	7,183
Asola Mendha Do.	...	3,839	1,569	58	...	5,466	...	16,691	4,918	251	...	21,860
Khairee Do.	...	200	184	3	...	387	...	200	399	3	...	602
Barera Kalan Do.	...	1,319	493	...	8	1,820	...	1,319	701	...	8	2,028
Total	3,895	46,115	24,062	707	650	75,429	9,700	1,82,995	89,284	1,554	1,201	2,84,734
Burma.												
Mandalay Canal	8,758	35,601	16,023	1,029	...	61,411	59,478	4,85,481	4,02,749	7,434	222	9,55,364
Shwebo Canal	26,527	1,14,224	1,24,580	4,693	27	2,70,051	60,468	6,09,376	6,19,033	13,919	27	13,02,823
Mon Canals	10,136	38,102	59,271	7,140	...	1,14,649	34,296	1,30,190	1,35,371	11,552	...	3,11,409
Ye-u Canal	...	...	...	...	...	...	...	...	...	...	...	...
Total	45,421	1,87,927	1,99,874	12,862	27	4,46,111	1,54,242	12,25,047	11,57,153	32,905	249	25,69,596
Bengal.												
Midnapore Canal	1,874	98,317	55,760	22,649	185	1,78,785	1,84,874	44,62,499	26,65,332	9,88,915	16,817	83,18,437
Tidal Canal	—365	83,842	26,893	8,612	22	1,19,004	34,958	10,90,448	5,16,986	1,69,451	2,957	18,14,800
	1,509	1,82,159	82,653	31,261	207	2,97,789	2,19,832	55,52,947	31,82,318	11,58,366	19,774	1,01,33,237
Deduct—Provincial share under the Contract	*755*	*91,080*	*41,326*	*15,631*	*103*	*1,48,895*	*2,15,637*	*53,44,556*	*30,33,084*	*11,15,325*	*19,339*	*97,27,941*
Total	754	91,079	41,327	15,630	104	1,48,894	4,195	2,08,391	1,49,234	43,041	435	4,05,296
Bihar and Orissa.												
Orissa Project	25,764	1,98,512	2,54,959	26,229	321	5,05,785	3,41,526	77,65,437	72,85,946	7,43,426	40,128	1,61,76,463
Sone Project	34,647	2,28,689	4,40,126	18,714	6,761	7,28,937	4,79,370	83,85,296	1,21,65,920	7,49,427	2,26,358	2,20,06,371
Dhaka Canal	—817	9,581	8,708	321	10	17,803	7,726	57,173	93,452	2,951	121	1,61,423
Tribeni Canal	...	20,847	26,100	368	2,059	49,374	...	64,662	62,973	3,306	4,105	1,35,051
	59,594	4,57,629	7,29,893	45,632	9,151	13,01,899	8,28,622	1,62,72,568	1,96,08,296	14,99,110	2,70,712	3,84,79,308
Deduct—Provincial share under the Contract	*29,797*	*2,28,814*	*3,64,946*	*22,816*	*4,576*	*6,50,949*	*7,48,302*	*1,56,54,259*	*1,85,56,979*	*14,11,714*	*2,61,578*	*3,66,32,832*
Total	29,797	2,28,815	3,64,947	22,816	4,575	6,50,950	80,320	6,18,309	10,51,317	87,396	9,134	18,46,476

United Provinces of Agra and Oudh.												
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033		77,694	11,253	...	
Betwa Canal	8,371	96,490	1,26,068	1,643	436	2,33,008	2,01,629	12,01,763	17,34,991	46,561	22,833	3,87,980
Ken Canal	17,560	40,656	58,900	3,878	281	1,21,275	33,364	3,16,284	3,36,984	16,157	823	32,07,777
Dassan Canal	11,140	51,668	35,000	—1,078	17	96,747	14,414	1,32,035	1,31,006	—10,937	18	7,03,612
Pahuj and Garhman Canals	986	6,797	5,137	210	...	13,130	2,649	22,668	14,879	746	...	2,66,536
												40,942
TOTAL	38,057	1,95,611	2,25,105	4,653	734	4,64,160	5,51,089	16,72,750	22,95,554	63,780	23,674	46,06,847
Punjab.												
Lower Bari Doab Canal	...	44,595	36,621	645	...	81,861	...	44,595	36,621	645	...	81,861
Western Jumna Canal, including Sirsa Branch	97,713	6,49,300	5,02,354	37,365	(a) 7,297	12,94,029	20,06,355	1,68,42,031	1,62,82,637	4,56,210	3,64,911	3,59,52,144
Upper Bari Doab Canal	2,25,536	5,26,622	6,62,123	30,545	1,723	14,46,549	29,80,615	1,70,00,106	1,62,17,534	6,00,651	1,66,848	3,69,65,754
Sirhind Canal	93,617	4,33,888	5,03,482	1,05,474	2,734	11,39,195	16,86,364	88,02,934	1,01,11,780	4,01,104	77,001	2,10,79,183
Lower Chenab Canal	2,37,890	9,48,684	9,68,456	38,902	(b) 2 156	21,96,088	28,62,954	1,29,57,126	1,42,62,159	6,71,805	1,15,825	3,08,69,869
Upper Sutlej Inundation Canal	25,150	1,78,090	1,34,817	4,101	829	3,42,987	5,55,356	52,92,022	39,71,008	68,484	25,301	99,12,171
Lower Jhelum Canal	35,859	4,15,908	4,49,965	15,172	2,785	9,19,689	8,05,155	37,13,230	37,35,384	1,05,766	7,934	83,67,469
Sidhnai Canal	11,641	66,193	70,441	3,071	72	1,51,418	2,63,809	16,35,668	13,98,177	48,805	1,155	33,47,614
Indus Inundation Canals	47,042	1,96,084	1,19,427	1,715	2	3,64,270	17,80,021	74,72,848	37,25,467	68,248	3,794	1,30,50,378
Upper Chenab Canal	5,983	2,52,240	1,27,952	—1,011	236	3,85,400	5,983	3,19,680	1,87,310	5,302	288	5,18,563
	7,80,431	37,11,604	35,75,638	2,35,979	17,834	83,21,486	1,29,46,612	7,40,80,240	6,99,28,077	24,27,020	7,63,057	16,01,45,005
Deduct—Provincial share under the Contract	*3,90,216*	*18,55,802*	*17,87,819*	*1,17,989*	*8,917*	*41,60,743*	*29,07,230*	*1,24,07,866*	*1,17,18,954*	*6,40,021*	*1,40,248*	*2,78,14,319*
TOTAL	3,90,215	18,55,802	17,87,819	1,17,990	8,917	41,60,743	1,00,39,382	6,16,72,374	5,82,09,123	17,86,999	6,22,809	13,23,30,687
North-West Frontier.												
Lower Swat River Canal	8,447	40,467	1,04,291	3,575	313	1,57,093	1,41,742	9,36,065	17,89,357	39,580	6,153	29,13,497
Paharpur Canal	3,275	15,412	21,634	554	1,039	41,914	9,491	1,74,065	96,287	8,306	1,425	2,89,574
Kabul River Canal	19,556	54,454	29,087	1,245	488	1,04,830	1,69,539	5,28,325	4,52,711	24,076	4,251	11,78,902
Upper Swat River Canal	...	50	...	...	...	50	...	50	...	...	...	50
* *Deduct*—Outlay on Kabul River Canal met from grant under "43.—Minor Works and Navigation"	...	...	...	...	...	...	*74,334*	*2,06,702*	*2,56,597*	*3,392*	*2,361*	(c) *5,43,386*
* TOTAL	31,278	1,10,383	1,55,012	5,374	1,840	3,03,887	2,46,438	14,31,803	20,82,358	68,570	9,468	38,38,637
Madras.												
Nagavalli River Project	380	13,783	5,403	35	...	19,601	381	40,300	15,884	141	...	56,706
Godavari Delta System	1,27,245	3,08,105	3,20,863	55,512	76	8,11,801	10,98,685	1,30,43,305	98,18,217	24,46,350	18,043	2,64,24,600
Kistna Delta System	34,630	3,05,812	2,87,005	80,973	276	7,08,696	8,79,110	98,83,833	75,43,058	17,36,037	22,199	2,00,64,237
Cauvery Delta System	42,849	33,264	61,998	—1,345	175	1,36,941	10,16,231	—9,23,503	15,35,561	—35,025	1,215	15,94,479
Penner River Canals System	2,021	34,535	38,579	1,020	106	76,261	1,45,732	8,01,873	8,84,277	9,765	1,870	18,43,517
Srivaikumnta Anicut System	2,985	9,956	11,567	—57	...	24,451	82,824	4,13,068	3,56,341	3,061	624	8,55,918
Kurnool Canal	2,013	88,440	38,140	2,815	260	1,31,668	3,60,441	25,62,459	10,16,906	96,540	12,953	40,49,299
Barur Tank Project	623	4,875	2,266	...	...	7,764	24,231	91,477	43,911	234	51	1,59,904
Rushikluya Project	2,615	49,110	10,766	2,980	...	65,471	85,215	7,01,551	1,77,998	19,356	79	9,84,199
Periyar Project	32,172	85,685	40,536	2,359	61	1,60,813	2,00,669	12,01,710	5,48,944	59,393	834	20,11,550
Poiney Anicut	—1,756	17,404	6,462	—47	...	22,063	94,839	5,22,042	1,61,623	204	461	7,79,169
Cheyeru Anicut	—2,106	43,025	11,877	—48	...	52,748	1,11,249	6,49,293	1,94,285	407	832	9,56,066
Tirukkoylur Anicut	1,023	5,119	3,944	—74	...	10,012	1,05,014	4,93,393	1,56,432	115	214	7,55,168
Carried over	2,44,694	9,99,113	8,39,406	1,44,123	954	22,28,290	42,04,621	2,94,80,801	2,24,53,437	43,36,578	59,375	6 05,34,8 2
Total Imperial Carried over	5,39,417	27,157,32	27,98,146	1,80,032	16,847	62,50,174	1,10,85,366	6,70,11,669	6,50,34,023	20,81,245	6,66,970	14,58,82,273

(a) Includes R4,275 on account of refund of Owners' Rates (Civil Officers).
(b) " " 507 " " "

4,782 { Imperial 2,391 / Provincial 2,391

(c) R2,75,707 Imperial.
R2,67,679 Provincial.
5,43,386

No. 60A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1913-1914—*continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,39,417	27,15,732	27,98,146	1,80,032	16,847	62,50,174	1,10,85,366	6,70,11,669	6,50,34,023	20,84,245	6,66,970	14,58,82,273
Madras—contd.	2,44,694	9,99,113	8,39,406	1,44,123	954	22,28,290	42,04,621	2,94,80,801	2,24,53,437	43,36,578	59,375	6,05,34,812
Lower Coleroom Anicut	—2,393	40,079	21,471	—109	14	59,062	3,11,478	11,86,703	4,31,006	621	82	19,29,890
Divi Pumping Project	148	37,717	14,576	4,948	...	57,389	460	3,13,170	99,654	42,933	9	4,56,226
Shatiatope Anicut	1,172	22,268	9,484	—25	16	32,915	73,430	5,59,548	1,82,534	388	59	8,15,959
	2,43,621	10,99,177	8,84,937	1,48,937	984	23,77,656	45,89,989	3,15,40,222	2,31,66,631	43,80,520	59,525	6,37,36,887
Deduct—Provincial share under the Contract	*1,21,810*	*5,49,589*	*4,42,468*	*74,469*	*492*	*11,88,828*	*5,09,839*	*30,84,617*	*25,44,643*	*5,03,933*	*6,535*	*66,49,567*
„ Provincial outlay on canals now classed as Productive, *vide* account 63-B (*b*)	...	...	...	...	...	...	*5,92,573*	*27,61,264*	*7,68,488*	1,702	*61*	*41,24,088*
Total	1,21,811	5,49,588	4,42,469	74,468	492	11,88,828	34,87,577	2,56,94,341	1,98,53,500	38,74,885	52,929	5,29,63,232
Bombay.												
Desert Canal	11,891	1,03,887	17,077	1,519	...	1,34,374	2,39,631	20,96,952	4,47,080	21,076	7,245	28,11,984
Unharwah Canal	749	40,934	5,366	846	...	47,895	1,23,956	6,06,175	1,00,729	5,462	...	8,36,332
Begari Canal	61,561	1,67,384	31,373	1,798	...	2,62,116	3,16,299	27,86,713	6,74,593	29,739	1,751	38,09,095
Mahiwah Canal	3,848	41,377	4,027	737	...	49,989	74,465	4,08,281	4,797	2,189	...	4,89,732
Eastern Nara Works	17,589	1,24,315	40,619	456	...	1,82,979	3,01,121	33,66,151	13,80,032	41,758	8,042	50,97,104
Dad Canal	24,418	73,784	16,321	—29	—5	1,14,489	—20,928	7,74,011	1,57,084	7,089	87	9,17,343
Nasrat Canal	22,130	1,01,654	22,827	84	...	1,46,695	53,091	6,85,034	1,62,071	6,285	...	9,06,481
Jamrao Canal	8,605	1,57,824	1,41,000	4,419	...	3,11,848	64,665	19,34,767	15,74,258	52,755	...	36,26,445
Hathmati and Kharicut Canals	7,993	17,960	7,294	462	6	33,715	33,981	2,54,664	1,29,750	4,107	2,475	4,24,977
Lower Panjhra River Works	3,994	2,047	2,184	91	...	8,316	26,698	1,11,818	91,714	2,312	3,868	2,36,410
Kadva River Works	257	6,091	2,342	300	139	9,129	5,972	1,57,428	1,95,318	4,302	401	3,63,421
Pravara River Works—Lakh Canal	...	1,485	1,194	22	...	2,701	715	1,46,623	1,45,465	2,704	116	2,95,623
Mutha Canal and Matoba Tank	5,171	57,255	38,626	7,517	230	1,08,799	1,24,683	14,62,230	11,50,507	1,15,868	21,111	28,74,399
Nira Canal and Shetphal	12,095	38,522	34,899	2,000	152	87,668	52,662	6,93,751	7,13,925	34,525	12,577	15,07,440
Mhasvad Tank	500	6,615	6,694	504	...	14,313	18,456	2,09,497	1,63,434	4,984	71	3,96,442
Ekruk Tank	619	7,259	4,904	261	...	13,043	48,522	3,25,955	2,32,159	6,184	1,145	6,13,965
Kirishna Canal	...	6,063	2,343	99	...	8,505	7,195	3,45,517	2,19,548	4,770	1,289	5,78,319
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Girna River Work Left Bank Canal (Chankapur Tank)	1,419	8,626	2,689	798	6	13,538	1 668	24,142	13,761	1,893	6	41,470
Pravara River Canal Project	...	8,010	3,386	112	...	11,508	176	14,596	6,403	211	...	21,386
Godaveri Canal	372	69,282	28,222	958	...	98,834	372	99,473	44,196	1,371	...	1,45,412
Nira Right Bank Canal	...	6,270	1,348	94	...	7,712	...	6,270	1,348	94	...	7,712
Total	1.83,211	10,46,644	4,14,735	23,048	528	16,68,166	14,73,805	1,65,20,581	76,15,765	3,50,047	60,261	2,60,20,459
Deduct—Provincial share under the Contract	*91,605*	*5,23,322*	*2,07,368*	*11,524*	*264*	*8,34,083*	*4,34,565*	*35,00,839*	*16,91,620*	*86,680*	*11,865*	*57,25,569*
Total	91,606	5,23,322	2,07,367	11,524	264	8,34,083	10,39,240	1,30,19,742	59,24,145	2,63,367	48,396	2,02,94,890
Total Imperial	7,52,834	37,88,642	34,47,982	2,66,024	17,603	82,73,085	1,56,12,183	10,57,25,752	9,08,11,668	62,22,497	7,68,295	21,91,40,395

Provincial.												
United Provinces of Agra and Oudh.												
Ganges Canal	29,381	4,57,761	6,87,743	8,688	7,946	11,91,519	29,68,444	2,07,73,917	2,56,67,627	7,66,984	1,29,811	5,03,06,783
Lower Ganges Canal	19,725	3,71,439	6,11,534	9,756	4,602	10,17,056	25,36,363	1,45,55,646	1,76,60,934	3,20,070	1,10,652	3,51,83,665
Agra Canal	19,714	1,08,450	1,83,611	3,420	1,430	3,16,625	7,19,841	41,73,853	47,54,492	1,35,737	95,387	98,79,310
Eastern Jumna Canal	6,033	1,41,204	2,08,674	2,579	956	3,59,446	11,99,052	70,11,053	83,20,785	1,06,584	51,937	1,66,89,411
Dun Canal	—275	29,543	18,391	1,838	131	49,628	2,23,151	12,07,065	10,74,462	24,773	3,837	25,33,288
Bijnor Canal	2,355	8,274	15,107	—84	136	25,788	88,634	1,57,989	3,00,850	4,169	5,952	5,57,594
TOTAL	76,933	11,16,671	(a) 17,25,060	26,197	15,201	29,60,062	77,35,485	4,78,79,523	5,77,79,150	13,58,317	3,97,576	11,51,50,051
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	*2,99,033*	...	*77,694*	*11,253*	...	*3,87,980*
Outlay on Dun and Bijnor Canals met from grants under "43.—Minor Works and Navigation"	...	...	...	...	...	...	*2,48,500*	*9,58,316*	*10,80,437*	*20,794*	*8,760*	*23,16,807*
	76,933	11,16,671	17,25,060	26,197	15,201	29,60,062	71,87,952	4,69,21,207	5,66,21,019	13,26,270	3,88,816	11,24,45,264
Bengal.												
Provincial share under the Contract	755	91,080	41,326	15,631	103	1,48,895	2,15,637	53,44,536	30,33,084	11,15,325	19,339	97,27,941
Bihar and Orissa.												
Provincial share under the Contract	29,797	2,28,814	3,64,946	22,816	4,576	6,50,949	7,48,302	1,56,54,259	1,85,56,979	14,11,714	2,61,578	3,66,32,832
Punjab.												
Provincial share under the Contract	3,90,216	18,55,802	17,87,819	1,17,989	8,917	41,60,743	29,07,230	1,24,07,866	1,17,18,954	6,40,021	1,40,248	2,78,14,319
Madras.												
Provincial share under the Contract	1,21,810	5,49,589	4,42,468	74,469	492	11,88,828	5,09,839	30,84,617	25,44,643	5,03,933	6,535	66,49,567
Bombay.												
Provincial share under the Contract	91,605	5,23,322	2,07,368	11,524	264	8,34,083	4,34,565	35,00,839	16,91,620	86,680	11,865	57,25,569
TOTAL PROVINCIAL	7,11,116	43,65,278	45,68,987	2,68,626	29,553	99,43,560	1,20,03,525	8,69,13,344	9,41,66,299	50,83,943	8,28,381	19,89,95,492
GRAND TOTAL	14,63,950	81,53,920	80,16,969	5,34,650	47,156	1,82,16,645	2,76,15,708	19,26,39,096	18,49,77,967	1,13,06,440	15,90,676	41,81,35,887
Grand Total converted into £ at R 15=£1 . £						1,214,443						27,875,725

(a) Includes R17,931 Outlay by Civil Officers as under:—

Ganges Canal	R 5,648
Lower Ganges Canal	„ 7,242
Agra Canal	„ 3,036
Eastern Jumna Canal	„ 1,378
Dun Canal	„ 285
Bijnor Canal	„ 342
	17,931

(b)

Poiney	Anicut	6,71,459
Cheyeru	„	7,64,418
Tirukkoylur	„	6,02,904
Lower Coleroon	„	14,37,631
Shatiatope	„	6,40,013
Mopad Project		7,663
		41,24,088

No. 60-B—Account of Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1913-14.

	Expenditure during the year.	Expenditure to end of the year.	
	R	R	
Protective Works *a*)	12,55,344	12,55,344	(*a*) Details by individual canals are included in Account No. 48-A. in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
Total India converted into £ 15 = £1	£ 83,689	83,689	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1913-1914.	To end of 1913-1914.	Direct Receipts, Water-rates, etc. (For details, *see* pages 150 to 152.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 126 to 127 and 275 to 278.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces.						
Tank Projects	1	3,48,11,072	41,12,803	1,61,03,753	1,39,771	4,968
Burma.						
Yeu Canal	2	48,76,590	4,50,543	20,40,781	...	...
Mandalay Canal	3	55,40,984	3,24,978	55,40,984	3,14,862	57,807
Shwebo Canal	4	58,31,075	—16,667	57,08,357	6,73,000	1,39,250
Mon Canal	5	54,87,497	67,027	52,94,603	2,56,060	42,260
Twantee Canal	6	64,08,791	10,66,415	47,99,010	...	...
TOTAL		2,81,44,937	18,92,296	2,33,83,735	12,43,922	2,39,317
Bengal.						
Midnapore Canal	7	83,09,132	180	83,09,132	2,10,152	...
Tidal Canal	8	25,50,805	...	25,50,805	36,427	...
TOTAL		1,08,59,937	180	1,08,59,937	2,46,579	...
Bihar and Orissa.						
Orissa Project	9	2,66,03,727	1,24,071	2,63,69,293	5,20,053	...
Sone Project	10	2,59,24,642	30,864	2,59,22,357	19,61,859	...
Dhaka Canal	11	6,14,402	14,759	5,69,594	10,509	...
Tribeni „	12	73,29,392	4,50,607	70,77,743	83,099	...
TOTAL		6,04,72,163	6,20,301	5,99,38,987	25,75,520	...
United Provinces of Agra and Oudh.						
Ganges Canal	13	3,52,98,097	10,42,151	3,44,49,289	38,86,390	9,62,748
Lower Ganges Canal	14	3,88,15,166	23,678	3,88,15,166	29,48,277	4,95,868
Agra Canal	15	1,15,42,103	57,047	1,12,58,743	8,48,157	...
Eastern Jumna Canal	16	48,32,527	46,280	48,32,527	14,87,717	2,53,952
Ghori Nadi Scheme	17	3,33,180	54,176	3,33,180	...	...
Betwa Canal	18	79,99,553	61,153	79,20,061	2,44,791	...
Ken Canal	19	55,17,819	2,95,038	52,72,624	1,57,074	...
Dassan Canal	20	45,63,379	1,50,982	45,63,379	35,110	...
Dun Canals	21	13,38,842	—5,008	13,37,111	1,17,472	24,980
Bijnor Canals	22	3,08,565	18,434	3,05,482	37,073	14,984
Belan Canal	23	33,315	1,098	33,315	...	...
Pahuj and Garhman Canals	24	8,09,615	5,330	7,99,731	7,411	...
Ghaggar Canal	25	33,22,950	6,00,128	8,57,224	...	...
Majhgawan Tank	26	2,60,309	1,97,157	2,21,436	...	...
Gorai Canal	27	5,79,420	86,172	88,051	...	...
Barwar Lake and Canal	28	3,99,039	38,193	38,193	...	...
TOTAL		11,59,53,879	26,72,009	11,11,25,512	97,69,472	17,52,532
Punjab.						
Western Jumna Canal, including Sirsa Branch	29	1,67,96,545	1,28,865	1,67,96,545	33,15,029	2,21,397
Upper Bari Doab Canal	30	2,07,12,420	2,28,046	2,07,12,420	43,06,606	5,91,597
Sirhind Canal	31	2,42,78,516	98,149	2,41,90,319	40,52,176	35,437
Lower Chenab Canal	32	3,04,43,586	2,66,420	3,04,43,586	84,24,935	70,56,188
Upper Sutlej Inundation Canal	33	16,98,935	13,220	16,98,935	4,96,768	2,57,974
Sidhnai Canal	34	12,91,594	—11,325	12,91,594	4,68,827	1,15,977
Lower Jhelum Canal	35	1,83,95,782	226	1,55,78,008	27,59,425	15,47,514
Indus Inundation Canal	36	27,42,803	44,099	27,42,803	2,37,866	2,67,940
Upper Jhelum Canal	37	4,29,40,282	51,53,607	3,59,63,778	...	...
Upper Chenab Canal	38	3,61,31,583	19,55,334	3,07,37,707	5,53,602	5,903
Lower Bari Doab Canal	39	2,16,69,940	20,40,626	1,83,66,324	42,190	...
TOTAL		21,71,01,986	99,17,267	19,85,22,019	2,46,57,424	1,00,99,927
North-West Frontier Province.						
Kabul River Canal	40	11,10,249	33,583	11,02,159	1,86,660	11,875
Lower Swat River Canal	41	41,34,178	2,149	41,34,178	6,20,190	50,652
Paharpur Canal	42	9,13,004	...	9,05,444	44,362	11,319
Upper Swat River Canal	43	1,77,64,752	34,27,594	1,48,17,849	...	...
TOTAL		2,39,22,183	34,63,326	2,09,59,630	8,51,212	73,846
Carried over		49,12,66,157	2,26,78,182	44,08,93,573	3,94,83,900	1,21,70,590

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1913-1914.

DURING 1913-14.			EXCLUDING INTEREST.				Simple interest at 3·3879 per cent. on the Capital outlay at end of year less ½ the outlay of the year.	INCLUDING INTEREST.				
					Rate per cent.					Rate per cent.		
Less—collection charges in the Civil Depart-	TOTAL REVENUE.	WORKING EXPENSES, 1913-1914. (For details, *see* pages 154 to 157.)	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	1,44,739	75,429	69,310	...	·43	...	4,75,910	...	4,06,600	...	2·52	1
...	...	...	...	...	...	...	61,508	...	61,508	...	3·01	2
5,203	3,07,466	61,411	3,03,055	...	5·52	...	1,82,218	1,23,837	...	2·23	...	3
12,532	7,99,718	2,70,051	5,29,667	...	9·28	...	1,93,676	3,35,991	...	5·89	...	4
2,958	2,95,362	1,14,649	1,80,713	...	3·41	...	1,78,240	2,473	...	·05	...	5
...	...	...	...	...	...	...	1,44,521	...	1,44,521	...	3·01	6
20,693	14,62,546	4,46,111	10,16,435	...	4·35	...	7,60,163	2,56,272	...	1·10	...	
...	2,10,152	1,78,785	31,367	...	·38	...	2,81,502	...	2,50,135	...	3·01	7
...	36,427	1,19,004	...	82,577	...	3·24	86,419	...	1,68,996	...	6·63	8
...	2,46,579	2,97,789	...	51,210	...	·47	3,67,921	...	4,19,131	...	3·86	
...	5,20,053	5,05,785	14,268	...	...	...	8,91,263	...	8,76,995	...	3·33	9
...	19,61,359	7,28,937	12,32,922	...	4·76	...	8,77,701	3,55,221	...	1·37	...	10
...	10,509	17,803	...	7,294	...	1·28	19,047	...	26,341	...	4·62	11
...	83,099	49,374	33,725	...	·48	...	2,32,154	...	1,98,429	...	2·80	12
...	25,75,520	13,01,899	12,73,621	...	2·12	...	20,20,165	...	7,46,544	...	1·25	
...	48,49,138	11,91,519	36,57,619	...	10·61	...	11,49,454	25,08,165	...	7·28	...	13
...	34,44,145	10,17,056	24,27,089	...	6·25	...	13,14,618	11,12,471	...	2·87	...	14
...	8,48,157	3,16,625	5,31,532	...	4·72	...	3,80,469	1,51,063	...	1·34	...	15
...	17,41,669	3,59,446	13,82,223	...	28·60	...	1,62,937	12,19,286	...	25·23	...	16
...	...	...	...	...	...	...	10,370	...	10,370	...	3·11	17
...	2,44,791	2,33,008	11,783	...	·15	...	2,67,288	...	2,55,505	...	3·23	18
...	1,57,074	1,21,275	35,799	...	·68	...	1,73,633	...	1,37,334	...	2·61	19
...	35,110	96,747	...	61,637	...	1·35	1,52,045	...	2,13,682	...	4·68	20
...	1,42,452	49,628	92,824	...	6·94	...	45,385	47,439	...	3·55	...	21
...	52,057	25,788	26,269	...	8·60	...	10,037	16,232	...	5·31	...	22
...	...	...	...	...	...	...	1,110	...	1,110	...	3·33	23
...	7,411	13,130	...	5,719	...	·72	27,004	...	32,723	...	4·09	24
...	...	...	...	...	...	...	18,876	...	18,876	...	2·20	25
...	...	...	...	...	...	...	4,162	...	4,162	...	1·88	26
...	...	...	...	...	...	...	1,523	...	1,523	...	1·73	27
...	...	...	...	...	...	...	647	...	647	...	1·69	28
...	1,15,22,004	34,24,222	80,97,782	...	7·29		37,19,558	43,78,224	...	3·94	...	
...	35,36,426	12,94,029	22,42,397	...	13·35	...	5,66,837	16,75,530	...	9·98	...	29
...	48,98,203	14,46,549	34,51,654	...	16·66	...	6,97,853	27,53,801	...	13·30	...	30
...	40,87,613	11,39,195	29,48,418	...	12·19	...	8,17,881	21,30,537	...	8·81	...	31
...	1,54,81,123	21,96,088	1,32,85,035	...	43·64	...	10,26,885	1,22,58,150	...	40·27	...	32
...	7,54,742	3,42,937	4,11,755	...	24·24	...	57,334	3,54,421	...	20·86	...	33
...	5,84,804	1,51,418	4,33,386	...	33·55	...	43,950	3,89,436	...	30·15	...	34
...	43,06,939	9,19,689	33,87,250	...	21·74	...	5,27,764	28,59,486	...	18·36	...	35
...	5,05,806	3,64,270	1,41,536	...	5·16	...	92,176	49,360	...	1·80	...	36
...	...	...	...	...	...	...	11,31,117	...	11,31,117	...	3·15	37
...	5,59,505	3,85,400	1,74,105	...	·57	...	10,08,240	...	8,34,135	...	2·71	38
...	42,190	81,861	...	39,671	...	·22	5,87,666	...	6,27,337	...	3·42	39
...	3,47,57,351	83,21,486	2,64,35,865	...	13·32	...	65,57,733	1,98,78,132	...	10·01	...	
...	1,98,535	1,04,830	93,705	...	8·50	...	36,771	56,934	...	5·17	...	40
...	6,70,812	1,57,093	5,13,749	...	12·43	...	1,40,025	3,73,724	...	9·04	...	41
...	55,681	41,914	13,767	...	1·52	...	30,676	...	16,909	...	1·87	42
...	...	50	...	50	...	...	4,43,953	...	4,44,003	...	3·00	43
...	9,25,058	3,03,887	6,21,171	...	2·96	...	6,51,425	...	30,254	...	·14	
20,693	5,16,33,797	1,41,70,823	3,74,62,974	...	8·50	...	1,45,52,875	2,29,10,099	...	5·20	...	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1913-1914. (For details, *see* pages 126 to 127 and 276 to 278.)	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. To end of 1913-1914. (For details, *see* pages 126 to 127 and 276 to 278.)	REVENUE. Direct Receipts, Water-rates, etc. (For details, *see* pages 150 to 152.)	REVENUE. Irrigation Land Revenue collected in the Civil Department.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		49,12,66,157	2,26,78,182	44,08,93,573	3,94,83,900	1,21,70,590
Madras.						
Venkatapuram Tank	44	3,31,776	67,252	3,10,426	...	...
Godavari Delta System	45	1,29,16,606	1,26,294	1,26,59,398	1,24,184	39,62,335
Kistna Delta System	46	1,50,61,264	12,298	1,50,30,707	97,152	35,73,490
Cauvery Delta System	47	41,28,715	50,525	39,47,400	4,589	10,25,613
Penner River Canal System	48	56,75,867	22,515	56,73,986	4,734	5,66,078
Srivaikuntam Anicut System	49	16,22,396	12,740	15,56,060	4,862	1,51,947
Kurnool Cuddapah Canal	50	2,29,45,549	7,763	2,26,16,627	14,161	3,00,608
Barur Tank Project	51	4,19,375	...	4,19,375	638	17,641
Periyar Project	52	1,02,86,528	44,290	1,02,05,653	5,604	5,96,512
Nagavalli River Project	53	17,47,770	31,306	15,66,800	272	46,776
Divi Pumping Project	54	19,50,000	5,782	18,43,844	392	1,24,988
Rushikulya Project	55	46,72,367	17,668	46,56,901	1,586	1,99,406
Mopad Project	56	20,53,877	2,13,610	7,88,419	...	...
Bhavanasi Project	57	1,66,430	44,840	59,858	...	...
Cheyeru Anicut system	58	4,28,800	310	4,07,899	1,926	52,078
Poiney do.	59	2,35,318	1,831	2,34,268	451	56,977
Lower Coleroon Anicut	60	18,23,986	—984	18,23,413	2,435	2,85,956
Shatiatope Anicut	61	9,87,422	25,534	9,06,839	901	92,309
Tirukkoliyur Anicut	62	3,68,762	—39	3,65,104	1,487	47,265
Toludur Project	63	19,28,416	28,926	28,926	...	...
TOTAL		8,97,51,224	7,10,461	8,51,01,903	2,65,374	1,11,99,979
Bombay.						
Desert Canal	64	26,40,891	...	26,40,891	86,359	2,40,509
Begari Canal	65	22,74,941	13,217	22,74,941	36,288	5,08,561
Eastern Nara Works	66	65,84,814	2,330	65,84,814	18,719	6,19,351
Hathmati Canal and Khari Cut	67	12,78,238	31,300	12,23,366	1,28,102	...
Pravara River Works—Lakh Canal	68	3,52,446	...	3,52,446	5,473	225
Kadva River Works	69	9,71,741	...	9,71,741	10,764	594
Krishna Canal	70	8,80,963	18,470	8,80,963	51,015	...
Lower Panjhra River Works	71	4,45,382	...	4,45,382	14,138	3,248
Ekruk Tank	72	12,28,117	...	12,28,117	73,428	...
Mutha Canal and Matoba Tank	73	74,21,700	1,179	74,03,151	3,91,756	42
Unharwah Canal	74	7,75,310	12,150	7,04,076	2,326	1,30,912
Jamrao Canal	75	82,12,123	23,871	81,71,804	57,856	7,62,200
Dad Canal	76	27,61,883	44,756	24,65,738	3,197	1,73,791
Nasrat Canal	77	20,14,282	—5,291	18,24,773	675	1,88,609
Naulakhi Canal	78	12,17,935	...	5,112	...	...
Mahiwah Canal	79	14,45,248	—50	13,78,532	3,073	43,118
Gokak Canal—First Section	80	4,00,939	...	4,00,939	...	...
Mhaswad Tank	81	20,05,553	...	20,05,553	50,958	...
Nira Canal including Shetphal Tank	82	60,95,233	10,740	60,92,239	5,42,333	...
Chankapur Tank	83	17,18,046	38,910	17,09,987	15,984	...
Maladevi Tank	84	3,04,671	—426	3,02,298	...	...
Pravara River Works, Ojhar Right Bank Canal	85	71,54,934	9,86,744	41,47,420	28,011	...
Budhihal Tank	86	13,98,529	456	4,90,495	...	...
Godaveri Canal	87	88,34,597	5,37,188	86,39,631	2,19,644	...
Nira Right Bank Canal	88	2,49,71,868	26,77,914	32,74,470	112	...
Sukkur Barrage	89	...	—284	—284	...	
TOTAL		9,33,90,384	43,93,174	6,56,18,595	17,40,211	26,71,160
GRAND TOTAL		67,44,07,765	2,77,81,817	59,16,14,071	4,14,89,485	2,60,41,729
Grand Total converted into £ at Rs.15=£1	£	**44,960,518**	**1,852,121**	**39,440,938**	**2,765,966**	**1,736,115**

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1913-1914—*contd.*

DURING 1913-1914.		EXCLUDING INTEREST.					Simple Interest at 3·3879 per cent. on the Capital outlay charge at end of year less ½ the outlay of the year.	INCLUDING INTEREST.				
				Rate per cent.						Rate per cent.		
Less—Collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1913-1914. (For details, *see* pages 154 to 157.)	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure	Of Excess Revenue.	Of Excess Expenditure.	No. of Item.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
20,693	5,16,33,797	1,41,70,823	3,74,62,974	...	8·50	...	1,45,52,875	2,29,10,099	...	5·20	...	
...	...	...	...	...	...	...	9,378	...	9,378	...	3·02	44
1,98,005	38,88,514	8,11,801	30,76,713	...	24·30	...	4,26,748	26,49,965	...	20·93	...	45
1,82,734	35,87,908	7,08,696	28,79,212	...	19·16	...	5,09,017	23,70,195	...	15·77	.	46
51,281	9,78,921	1,36,941	8,41,980	...	21·33	...	1,32,878	7,09,102	...	17·96	...	47
27,775	5,43,037	76,261	4,66,776	...	8·· 3	...	1,91,848	2,74,928	...	4·85	...	48
7,597	1,49,212	24,451	1,24,761	...	8·02	...	52,502	72,259	...	4·64	...	49
15,030	2,99,739	1,31,668	1,68,071	...	·74	...	7,66,097	...	5,98,026	..	2·64	50
861	17,418	7,764	9,654	..	2·30	...	14,208	...	4,554	...	1·09	51
28,216	5,73,900	1,60,813	4,13,087	...	1·05	...	3,45,007	68,080	...	·67	...	52
2,339	44,709	19,601	25,108	..	1·00	...	52,551	...	27,443	...	1·75	53
5,959	1,19,421	57,389	62,032	...	3 36	...	62,37	...	338	...	·02	54
9,918	1,91,074	65,471	1,25,603	...	2·70	...	1,57,472	...	31,869	...	·68	55
...	...	...	...	...	...	...	23,093	...	23,093	...	2·93	56
...	...	...	...	...	...	...	1.268	...	1,2 8	...	2·12	57
2,603	51,401	52,748	...	1,347	...	·33	13,814	...	15,161	...	3·72	58
2,847	54,581	22,053	32,518	...	13·88	...	7,906	24,612	...	10·51	...	59
14,298	2,74,093	59,062	2,15,031	...	11·79	...	61,792	1,53,239	...	8·40	...	60
4,615	88,595	32,915	55,680	...	6·14	...	30,324	25,356	...	2·80	...	61
2,363	46,389	10,012	36,377	...	9·96	...	12,370	24,007	...	6 58	...	62
...	...	...	...	..	...	...	490	...	490	...	1·69	63
5,56,441	1,09,08,912	23,77,656	85,31,256	...	10·02	...	28,71,133	56,60,123	...	6·65	...	
14,456	3,12,412	1,34,374	1,78,038	...	6 74	...	89,471	88,567	...	3·35	...	64
30,190	5,14,659	2,62,116	2,52,543	...	11·10	...	76,819	1,75,694	...	7·72	...	65
37,276	6,00,794	1,82,979	4,17,815	...	6·35	...	2,23,047	1,94,768	...	2·96	...	66
6,235	1,21,867	33,715	88,152	...	7·21	...	40,916	47,236	...	3·86	.	67
268	5,430	2,701	2,729	...	·77	..	11,941	...	9,212	...	2·61	68
418	10,940	9,129	1,811	...	·19	...	32,922	...	31,111	...	3·20	69
1,638	49,377	8,505	40,872	...	4·64	..	29,533	11,339	...	1·29	...	70
1,405	15,981	8,316	7,665	...	1·72	...	15,089	...	7,424	...	1·67	71
666	72,762	13,043	59.719	...	4 86	...	41,607	18,112	...	1·47	...	72
11,688	3,80 110	1,08,799	2,71,311	...	3 66	...	2,50,791	20,520	...	·28	...	73
7,767	1,25,471	47,895	77,576	...	11·02	...	23,648	53,928	...	7·66	..	74
22,201	7,97,855	3,11,848	4,86,007	...	5 95	...	2,76,448	2,09,559	...	2·56	...	75
10,033	1,66,955	1,14,489	52,466	...	2·13	...	82,779	...	30 313	...	1·23	76
10,594	1,78,690	1,46,695	31,995	.	1·75	...	61,911	...	29,916	...	1·64	77
...	...	...	...	...	...	...	173	...	173	...	3·58	78
2,495	43,696	49,989	...	6,293	...	·46	46,704	...	52,997	..	3·84	79
...	...	...	...	...	...	...	13,583	...	13,583	..	3·39	80
1,909	49,049	14,313	34,736	...	1·73	...	67,946	...	33,210	...	1·66	81
26,702	5,15,631	87,668	4,27,963	...	7·02	...	2,06,217	2,21,746	...	3·64	...	82
783	15,201	13,538	1,663	...	·10	...	57,274	...	55,611	...	3·25	83
...	...	...	...	...	...	...	10,249	...	10,249	...	3·39	84
1,384	26,627	11,508	15,119	...	·36	...	1,23,796	..	1,08,677	...	2·62	85
...	...	...	...	...	...	...	16,610	...	16,610	...	3·39	86
10,873	2,08,771	98,834	1,09,937	...	1·27	...	2,83,602	...	1,73,665	...	2·01	87
...	112	7,712	...	7,600	...	·23	65,573	...	73,173	...	2·23	88
...	...	...	...	...	...	...	—5	...	—5	...	1·76	89
1,98,981	42,12,390	16,68,166	25,44,224	...	3·88	...	21,48,674	3,95,550	...	·60		
7,76,11 5	6,67,55,099	1,82,16,645	4,85,38,454	...	8·20	...	1,95,72,682	2,89,65,772	...	4·90	...	
51,741	4,450,340	1,214,443	3,235,897	...	8.20	...	*1 304,846	1,931,051	...	4·90	...	

*Charged in India £1,186,167, in England, £118,679.

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1913-1914.

Irrigation and Navigation.	Direct Receipts during the Year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
Works for which Capital and Revenue Accounts are kept:												
Rajputana.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanks in Ajmere Sub-Collectorate	6,583	...	...	...	...	30	...	...	20	661	2,908	10,202
„ Beawar „	4,486	...	...	...	...	...	...	...	105	16	1,139	5,746
„ Todgarh „	4,792	...	...	..	...	...	...	...	...	693	210	5,695
Total	15,861	...	...	...	...	30	...	...	125	1,370	4,257	21,643
Baluchistan.												
Shebo Canal	8,398	...	...	...	88	37	...	...	30	126	84	8,763
Khusdil Khan Reservoir	53,295	...	...	...	31	...	...	120	560	64	67	54,137
Nar Nalla Project	3,736	...	...	...	...	...	...	...	...	...	89	3,825
Nari Weir (Canal)	...	...	...	..	...	...	...	...	...	...	9	9
Total	65,429	...	...	...	119	37	...	120	590	190	249	66,784
Bengal.												
Orissa Coast Canal (*see also under Bihar and Orissa*)	...	...	...	...	48	13	...	10,840	1	...	582	11,484
Calcutta and Eastern Canals	...	...	1,732	...	96	146	...	3,52,403	4,900	6	16,749	3,76,032
Madaripur Bheel route Project	...	...	...	...	...	...	...	84,925	...	...	4,407	89,332
	...	...	1,732	...	144	159	...	4,48,168	4,901	6	21,738	4,76,848
Deduct—Provincial share under the Contract	...	...	*866*	...	*72*	*79*	...	*2,24,084*	*2,451*	*3*	*10,869*	*2,38,424*
Total	...	...	866	...	72	80	...	2,24,084	2,450	3	10,869	2,38,424
Bihar and Orissa.												
Orissa Coast Canal (*see also under Bengal*)	...	...	...	...	23	36	...	4,933	247	...	1,570	6,809
Saran Project	...	...	...	...	...	512	...	...	...	...	...	512
	...	...	...	...	23	548	...	4,933	247	...	1,570	7,321
Deduct—Provincial share under the Contract	...	...	...	...	*12*	*274*	...	*2,466*	*123*		*785*	*3,660*
Total	...	...	...	...	11	274	...	2,467	124		785	3,661
Punjab.												
Shahpur Canal	97,795	...	...	...	61	...	...	...	...	...	...	97,856
Ghaggar Canal	17,004	...	...	...	...	...	...	...	9	...	...	17,013
Total	1,14,799	...	...	...	61	...	...	...	9	...	...	1,14,869
Bombay.												
Sind.												
Sukkur Canal	525	...	...	...	12	570	...	...	16	95	1,456	2,674
Ghar Canal	4,539	...	...	...	210	2,706	...	...	1,554	3,378	5,740	18,127
Sutta Canal	4	...	...	...	...	...	...	...	...	...	*—40*	*—36*
Alibhar Kacheri Canal	52	...	...	...	...	88	...	...	...	...	195	335
Marak Great Canal	2,956	...	...	...	...	335	...	...	...	...	547	3,838
Surfrazwah Canal	1,835	...	...	...	...	296	...	...	...	32	256	2,419
Fuleli Canal	31,654	...	234	...	102	5,435	...	...	795	32	4,257	42,509
Hasanaliwah	183	...	...	...	...	170	...	...	...	...	221	574
Total Sind	41,748	...	234	...	324	9,600	...	...	2,365	3,537	12,632	70,440

Deccan and Gujarat.													
Sahiat Tank	3,258	...	...	...	...	153	...	...	...	...	326	3,737	
Tranza Nagrama Tank	1,532	...	...	...	...	31	...	...	...	...	424	2,037	
Wangroli Tank	6,390	...	...	...	...	6	...	...	2	...	566	6,964	
Savali Tank	7,214	...	...	...	...	3	...	...	...	...	219	7,436	
Hartala Tank	64	...	...	...	...	84	...	...	...	...	282	430	
Mhasva Tank	1,735	...	...	...	78	159	...	...	...	...	1,113	3,085	
Jamda Canals	8,569	...	...	...	1,196	464	...	...	31	...	226	10,486	
Parsul Tank	5,568	...	...	...	180	29	...	...	...	...	...	5,777	
Pravara River Works—Ojhar Canal	12,829	...	...	...	148	1,603	...	...	145	44	122	14,891	
Bhatodi Tank	1,340	...	...	...	181	26	...	...	1	...	781	2,329	
Kasurdi Tank	330	...	...	...	...	43	...	...	...	...	400	773	
Shirsuphal Tank	3,196	...	...	...	...	369	...	...	...	38	4,132	7,735	
Bhadalvadi Tank	5,811	...	...	...	...	838	...	...	...	...	175	6,824	
Koregaon Tank	159	...	...	...	35	...	...	...	...	...	103	297	
Ashti Tank	10,449	...	...	...	36	3,327	...	...	18	25	1,537	15,392	
Pathri Tank	7,903	...	319	...	1	160	...	...	...	...	28	8,411	
Revari Canal	5,452	...	...	...	...	621	...	...	36	...	...	6,109	
Upper Man River Works	3,332	...	...	...	...	1,220	...	...	19	...	...	4,571	
Yerla River Irrigation Works	18,936	...	...	...	...	1,715	...	...	89	...	9	20,749	
Chikhli Canal	2,244	...	...	...	...	884	...	...	...	...	...	3,128	
Maini Tank	7,003	...	...	...	...	1,325	...	...	...	50	...	8,378	
Muchkundi Tank	...	...	...	...	...	944	...	...	...	...	...	944	
Gokak Canal, 1st Section	36,352	...	318	...	538	1,702	13,937	...	13	...	1,215	54,075	
Dambal Tank	19	...	...	...	...	490	...	...	...	...	...	509	
Medleri Tank	527	...	...	...	...	51	...	...	...	...	1	579	
Madag Tank	1,956	...	...	...	213	128	...	...	...	...	...	2,297	
Asundi Tank	544	...	...	...	...	28	...	...	...	...	...	572	
Dharma Canal	980	...	...	...	...	...	...	...	...	...	89	1,069	
TOTAL DECCAN AND GUJARAT	1,53,692	...	637	...	2,606	16,453	13,937	...	354	157	11,748	1,99,584	
	1,95,440	...	871	...	2,930	26,053	13,937	...	2,719	3,694	24,380	2,70,024	
Deduct—Provincial share under the Contract	*97,720*	...	*435*	...	*1,465*	*13,027*	*6,968*	...	*1,360*	*1,847*	*12,190*	*1,35,012*	
TOTAL	97,720	...	436	...	1,465	13,026	6,969	...	1,359	1,847	12,190	1,35,012	
Total works for which Capital and Revenue Accts. are kept	2,93,809	...	1,302	...	1,728	13,447	6,969	2,26,671	4,657	3,410	28,350	5,80,343	
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:													
Bengal.													
Nadia Rivers	...	...	...	...	...	14	...	24,808	5	..	5	24,832	
Gaighatha and Baxi Khals	...	...	...	...	...	...	...	...	...	...	4,244	4,244	
	...	...	...	...	...	14	...	24,808	5	...	4,249	29,076	
Deduct—Provincial share under the Contract	...	...	...	...	...	*7*	...	*12,404*	*2*	...	*2,125*	*14,538*	
TOTAL	...	...	...	...	...	7	...	12,404	3	...	2,124	14,538	
Punjab.													
Muzaffargarh Canal	2,75,736	...	589	...	24,712	1,603	...	...	...	698	174	3,03,512	
Lower Sutlej Inundation Canals	2,84,801	...	120	...	434	257	...	...	612	405	357	2,86,986	
Chenab Inundation Canals	1,91,595	...	68	...	2,675	1,128	...	...	137	514	23	1,96,140	
TOTAL	7,52,132	...	777	...	27,821	2,988	...	...	749	1,617	554	7,86,638	
	7,52,132	...	777	...	27,821	2,995	...	12,404	752	1,617	2,678	8,01,176	
Carried over	2,93,809	...	1,302	...	1,728	13,447	6,969	2,26,671	4,657	3,410	28,350	5,80,343	

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1913-1914—*contd.*

	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Irrigation and Navigation—*contd.*												
Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,93,809	...	1,302	...	1,728	13,447	6,969	2,26,671	4,657	3,410	28,350	5,80,343
Works for which only Revenue Accounts are kept.	7,52,132	...	777	...	27,821	2,995	...	12,404	752	1,617	2,678	8,01,176
Bombay.												
Shikarpur Canals	3,330	...	100	...	...	1,917	...	...	953	673	4,846	11,819
Hyderabad Canals	8550	...	6	...	...	3,683	...	...	608	368	1,741	14,956
Fuleli Canals	1,262	...	...	...	...	205	...	...	...	...	165	1,632
Karachi Canals	2,476	...	...	...	365	1,183	...	...	30	494	3,887	8,435
Western Nara Canal	7,845	...	...	...	1,657	5,498	...	...	1,462	1,481	11,385	29,328
Nasik and Ahmednagar Irrigation District	...	...	...	...	22	1,622	...	...	...	...	100	1,744
Nasrat Canals District	1,375	...	...	...	...	26	...	...	...	12	878	2,292
Gujrat Irrigation do.	6,686	...	...	...	...	1,024	...	...	...	...	3,352	11,062
Poona Irrigation do.	644	...	...	...	...	...	...	...	...	...	...	644
Dharwar District	761	...	...	...	...	333	...	...	...	4	801	1,899
Belgaum do.	...	...	...	...	...	...	...	...	..	...	217	217
Bijapur do.	...	...	...	...	...	129	...	...	...	...	241	370
West Khandesh District	2,128	...	...	...	...	...	...	...	...	25	...	2,153
Total	35,057	...	106	...	2,044	15,620	...	...	3,057	3,054	27,613	86,551
Deduct—Provincial share under the Contract	*17,529*	...	*53*	...	*1,022*	*7,810*	...	...	*1,529*	*1,527*	*13,806*	*43,276*
Total Bombay	17,528	...	53	...	1,022	7,810	...	...	1,528	1,527	13,807	43,275
Total works for which only Revenue Accounts are kept	7,69,660	...	830	...	28,843	10,805	...	12,404	2,280	3,144	13,485	8,44,451
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Delhi Province.												
Nazafgarh Jhil	1,367*	...	...	...	...	...	...	...	...	...	...	1,367
Punjab.												
Bari Doab Canal (Waste Lands)	...	...	...	...	...	...	...	...	...	...	221	221
	...	...	...	...		...	...	...	...	...	221	221
Bengal.												
Eden Canals	32,237	...	...	...	...	111	...	...	...	...	455	32,803
Deduct—Provincial share under the Contract	*16,118*	...	...	...	...	*56*	...	...	...	...	*227*	*16,401*
Total	16,119	...	...	...	...	55	...	...	...	...	228	16,402
Bihar and Orissa.												
Teur Canal	2,681	...	5	...	...	160	...	...	...	...	20	2,866
Deduct—Provincial share under the Contract	*1,340*	...	*3*	...	...	*80*	...	...	...	...	*10*	*1,433*
Total	1,341	...	2	...	...	80	...	...	...	...	10	1,433
Total works for which neither Revenue nor Capital Accounts are kept	18,827	...	2	...	...	135	...	...	...	...	459	19,423
Total Imperial	10,82,296	...	2,134	...	30,571	24,387	6,969	2,39,075	6,937	6,554	45,294	14,44,217

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Central Provinces and Berar.												
Garmasi Tank	1,094	...	...	...	...	1	...	...	...	..	75	1,170
Majhgawan Hansraj	86	...	...	...	...	...	...	...	...	...	77	163
	1,180	...	...	...	...	1	...	...	...	...	152	1,333
Bengal.												
Provincial share under the Contract	...	...	866	...	72	79	...	2,24,084	2,451	3	10,869	2,38,424
Bihar and Orissa.												
Provincial share under the Contract	...	...	...	...	12	274	...	2,466	123	...	785	3,660
TOTAL												
United Provinces of Agra and Oudh.												
Seori Lakes	...	...	110	...	39	...	...	...	...	...	54	203
Kalyanpur Tank and Canals	...	...	2	...	17	...	...	...	...	...	1	20
Rohilkhand Canals	1,05,656	3,487	73	...	4,443	...	3,681	...	726	581	709	1,19,356
Bundelkhand Irrigation Works { Jhansi Lakes	3,879	...	...	...	98	...	...	...	...	...	565	4,542
Bundelkhand Irrigation Works { Hamirpur Lakes	2,906	...	8	...	135	...	...	...	...	...	186	3,235
TOTAL	1,12,441	3,487*	193	...	4,732	...	3,681	...	726	581	1,515	1,27,356
Madras.												
Pomabar Project	...	...	...	...	...	...	...	...	...	...	137	137
Hajepuram	...	...	...	...	...	91	...	...	...	...	679	770
Chembrambakam Tank	...	...	...	...	...	36	...	...	57	...	93	186
Palar Anicut		...	...	...	593	6	...	...	168	...	1,973	2,740
Pelandorai Tank	...	...	...	...	476	60	...	...	35	...	...	571
Buckingham Canal	...	...		...	1,151	2,101	...	71,276	130	...	5	74,663
Madras Water-supply and Irrigation Extension Project	...	...	...	24,935	46	98	...	...	90	...	...	25,169
Chilka Lake Canal	...	...	...	...	15	...	...	...	...	...	...	15
Ganjam Gopalapur Canal	...	...	...	...	55	34	...	...	...	...	...	89
Vedaranniyam Canal	...	...	...	...	11	8	...	1,234	...	4	8	1,265
Vriddhachalam Anicut	...	...	...	...	102	19	...	...	4	...	10	135
Mehamattur do.	...	...	...	...	10	...	...	...	...	...	...	10
Valluru do.	...	...	...	...	61	6	...	...	3	...	...	70
Muradur do.	...	...	...	...	...	1,486	...	...	...	...	352	1,838
Thadapalle Channel	...	...	...	...	2,420	...	...	...	26	...	36	2,482
Arkenkotta do.	...	...	...	...	117	...	...	...	...	...	7	124
Kalingaroyen do.	...	...	...	...	2,394	...	...	...	23	...	543	2,960
Sagelem Project	...	..	...	...	3	...	...	...	13	...	...	16
Munyeru do.	...	...	...	...	48	...	...	...	16	...	1,517	1,581
Nandyar Channel Extension	...	...	...	...	...	452	...	...	40	...	...	492
Ganjam Minor River System	...	...	...	...	...	42	...	...	...	...	...	42
TOTAL	...	..	...	24,935	7,502	4,439	...	72,510	605	4	5,360	1,15,355
Bombay.												
Provincial share under the Contract	97,720	...	435	...	1,465	13,027	6,968	...	1,360	1,847	12,190	1,35,012
Total works for which Capital and Revenue Accounts are kept.	2,11,341	3,487	1,494	24,935	13,783	17,820	10,649	2,99,060	5,265	2,435	30,871	6,21,140
Carried over { Provincial	2,11,341	3,487	1,494	24,935	13,783	17,820	10,649	2,99,060	5,265	2,435	30,871	6,21,140
Carried over { Imperial	10,82,296	...	2,134	...	30,571	24,387	6,969	2,39,075	6,937	6,554	45,294	14,44,217

*Recoveries by the Civil Department.

No. 62.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1913-1914—*contd.*

Irrigation and Navigation—*contd.*	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	10,82,296	...	2,134	...	30,571	24,387	6,969	2,39,075	6,937	6,554	45,294	14,44,217
Brought forward { Provincial	2,11,341	3,487	1,494	24,935	13,783	17,820	10,649	2,99,060	5,265	2,435	30,871	6,21,140
Provincial—*contd.*												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Central Provinces.												
Tank Projects	41,130	...	1,980	...	...	510	...	...	47	13	2,421	46,101
Burma.												
Mandalay District	...	81,302	426	...	...	1,803	...	5,560	33	...	168	89,292
Myingyan „	...	5,859	...	...	...	90	...	...	31	...	...	5,980
Shwebo „	...	9,761	...	...	...	575	...	...	20	...	...	10,356
Kyaukse „	826	6,56,168	394	...	179	9,625	...	...	968	...	35	6,68,195
Meiktila „	...	74,777	329	...	31	545	...	...	1,132	...	...	76,814
Minbu „	...	2,88,357	...	...	128	8,360	...	...	177	...	10	2,97,032
Yamethin „	...	28,065	2,401	...	45	1,245	...	...	289	...	...	32,045
Pegu „	...	...	25	...	50	16,035	...	1,57,786	507	...	3,036	1,77,439
Thaton „	...	...	...	...	...	625	...	5,475	122	...	101	6,323
Magwe „	...	232	...	...	...	...	...	...	...	...	...	232
Total	826	11,44,521	3,575	...	433	38,903	...	1,68,821	3,279	...	2,350	13,63,708
Bengal.												
Provincial share under the Contract	...	...	...	...		7	...	12,404	2	...	2,125	14,538
Punjab.												
Shahpur Canal	50,689	...	601	...	9	62	...	...	...	...	57	51,418
Ravi Inundation Canals	9,743	...	179	...	...	...	...	...	...	...	...	9,922
Total	60,432	...	780	...	9	62	...	...	...	...	57	61,340
Bombay.												
Provincial share under the Contract	17,529	...	53	...	1,022	7,810	...	...	1,529	1,527	13,806	43,276
Total works for which only Revenue Accounts are kept	1,19,917	11,44,521	6,388	...	1,464	47,292	...	1,81,225	4,857	1,540	21,759	15,28,963
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Central Provinces	41	...	...	...	...	...	...	...	—*101*	...	82	22
Bengal.—Provincial share under the Contract	16,118	...	...	...	...	56	...	...	...	...	227	16,401
Bihar and Orissa ditto	1,340	...	3	...	...	80	...	...	...	...	10	1,433
Punjab	...	...	...	...	...	...	...	...	...	...	14,700*	14,700
Madras	...	...	18,801	...	1,443	9,798	...	9,567	(*a*)307	(*b*)17,537	(*c*)13,285	70,688
Total works for which neither Capital nor Revenue Accounts are kept	17,499	...	18,304	...	1,443	9,934	...	9,567	206	17,537	28,254	1,03,244
Total Provincial	3,48,757	11,48,008	26,686	24,935	16,690	75,046	10,649	4,89,852	10,328	21,512	80,884	22,53,347

Total Irrigation and Navigation	14,31,053	11,48,008	28,820	24,935	47,261	99,433	17,618	7,28,927	17,265	28,066	1,26,178	36,97,564
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.—Mograhat Drainage Project	...	...	...	...	...	1,035	...	...	...	...	3,242	4,277
Deduct—Provincial share under the Contract	...	...	...	...	...	*518*	...	...	...	...	*1,621*	*2,139*
TOTAL	...	...	...	...	...	517	...	...	...	...	1,621	2,138
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	7,767	...	...	1,737	...	61,374(*d*)	70,878
Deduct—Provincial share under the Contract	...	...	...	...	...	*3,883*	...	...	*869*	...	*30,687*	*35,439*
TOTAL	...	...	...	...	...	3,884	...	...	868	...	30,687	35,439
Bihar and Orissa	...	...	...	...	...	6,421	...	...	1,381	...	54,178(*e*)	61,980
Deduct—Provincial share under the Contract	...	...	...	...	...	*3,210*	...	...	*691*	...	*27,089*	*30,990*
TOTAL	...	...	...	...	...	3,211	...	...	690	...	27,089	30,990
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	933	...	...	933
Bombay	6,352	...	...	...	63	4,142	...	...	2,323	101	8,845	21,826
Deduct—Provincial share under the Contract	*3,176*	...	...	...	*31*	*2,071*	...	...	*1,162*	*50*	*4,423*	*10,913*
TOTAL	3,176	...	...	...	32	2,071	...	...	1,161	51	4,422	10,913
Total Imperial	3,176	...	...	...	32	9,083	...	...	3,652	51	63,819	80,413
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma—Irrawady Embankments	...	...	...	...	898	...	...	...	767	...	1	1,666
Burma—Thongwa Island Embankment	...	...	...	...	737	...	...	...	...	...	...	737
TOTAL	...	...	...	...	1,635	...	...	...	767	...	1	2,403
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.—Maubin Embankment, Maubin District	...	...	...	...	2,545	...	...	...	7	...	...	2,552
Sittang Embankment, Pegu District	...	...	...	...	...	...	...	...	77	...	...	77
TOTAL	...	...	...	...	2,545	...	...	...	84	...	...	2,629
Bengal.—Provincial share under the Contract	...	...	...	...	...	518	...	...	...	...	1,621	2,139
United Provinces—Tanks in Jhansi District	...	...	4	...	7	...	...	...	...	...	572	583
Total works for which only Revenue Accounts are kept.	...	...	4	...	2,552	518	...	...	84	...	2,193	5,551
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Central Provinces	...	8,765*	...	...	...	...	...	...	...	...	...	8,765
United Provinces	4,045	...	...	...	72	...	...	...	...	...	53	4,170
Burma	...	...	...	...	...	...	...	...	1	...	...	1
Bengal—Provincial share under the Contract	...	...	...	...	...	3,883	...	...	869		30,687	35,439
Bihar and Orissa—Provincial share under the Contract	...	...	...	...	...	3,210	...	...	691		27,089	30,990
Madras	...	...	...	...	38,320	20,640	...	200	129	38	6,953	66,280
Bombay—Provincial share under the Contract	3,176	...	...	...	31	2,071	...	...	1,162	50	4,423	10,913
Total works for which neither Capital nor Revenue Accounts are kept.	7,221	8,765	...	...	38,423	29,804	...	200	2,852	88	69,205	1,56,558
Total Provincial	7,221	8,765	4	...	42,610	30,322	...	200	3,703	88	71,399	1,64,312
Total Agricultural	10,397	8,765	4	...	42,642	40,005	...	200	7,355	139	1,35,218	2,44,725
GRAND TOTAL	14,41,450	11,56,773	28,824	24,935	89,903	1,39,438	17,618	7,29,127	24,620	28,205	2,61,396	39,42,289
Grand Total converted into £ at R15=£												262,819

* Recoveries by the Civil Department.

(*a*) R37 by Civil Department. (*b*) R17,556 by Civil Department. (*c*) R6,006 by Civil Department. (*d*) R48,842 by Civil Department. (*e*) R52,241 by Civil Department.

No. 62A.—Summary of Receipts from Minor Works and Navigation during the Year 1913-1914.

Provinces.	Imperial.					Provincial.					Grand Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	66,734	...	...	...	66,734	...	...	...	...	...	66,734
Ditto, Delhi Province	...	...	1,367	...	1,367	...	...	...	...	...	1,367
Central Provinces	...	...	...	...	...	1,333	46,101	22	8,765	56,221	56,221
Burma	...	...	...	...	...	...	13,63,708	...	5,033	13,68,741	13,68,741
Bengal	2,38,424	14,538	16,402	37,577	3,06,941	2,38,424	14,538	16,401	37,578	3,06,941	6,13,882
Bihar and Orissa	3,661	...	1,433	30,990	36,084	3,660	...	1,433	30,990	36,083	72,167
U. P. of Agra and Oudh	...	...	...	...	...	1,27,356	...	...	4,753	1,32,109	1,32,109
Rajputana	21,643	...	...	...	21,643	...	...	...	...	...	21,643
Punjab	1,14,869	7,86,638	221	933	9,02,661	...	61,340	14,700	...	76,040	9,78,701
Madras	...	...	...	...	...	1,15,355	...	70,688	66,280	2,52,323	2,52,323
Bombay	1,35,012	43,275	...	10,913	1,89,200	1,35,012	43,276	...	10,913	1,89,201	3,78,401
Total	5,80,343	8,44,451	19,423	80,413	15,24,630	6,21,140	15,28,963	1,03,244	1,64,312	24,17,659	39,42,289
										Total India converted into £ at R15=£1 . £	262,819

No. 63.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1913-1914.

IRRIGATION AND NAVIGATION.	IMPERIAL.										PROVINCIAL.									GRAND TOTAL.
	India. Delhi Province.	Madras. Coorg.	U. P. Rajputana.	India. Baluchistan.	Bengal.	Bihar and Orissa.	Punjab.	N.-W. F. Province.	Bombay.	TOTAL.	C. P. and Berar.	Burma.	Bengal.	Bihar and Orissa.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay: (*See* pages 174 to 179)																				
Works	...	...	...	2,64,817	1,13,759	69,233	...	...	25,629	4,73,438	2,86,167	...	1,13,759	69,234	1,68,187	..	1,63,734	25,629	8,26,710	13,00,148
Establishment	...	...	...	54,594	25,192	13,884	...	...	5,441	99,111	49,335	...	25,191	13,883	33,673	...	28,808	5,441	1,56,331	2,55,442
Tools and Plant	...	...	...	1,351	—34,328	1,850	...	...	382	—30,745	5,958	...	—34,328	1,851	2,263	...	51,536	382	27,662	—3,083
Suspense	...	...	—7,163	—654	—1,004	...	...	...	...	—8,821	...	...	—1,003	...	1,027	...	...	...	24	—8,797
Less—Receipts on Capital Account.	...	...	...	...	...	...	...	...	*64*	*64*	...	...	...	...	*9*	...	*878*	*64*	*951*	*1,015*
NET TOTAL	...	...	—7,163	3,20,108	1,03,619	84,967	...	...	31,388	5,32,919	3,41,460	...	1,03,619	84,968	2,05,141	...	2,43,200	31,388	10,09,776	15,42,695
Revenue Outlay: (*See* pages 180 to 182)																				
Works	...	...	10,733	—21	979	...	4,723	...	15,337	31,751	...	...	979	...	—2,339	...	10,534	15,338	24,512	56,263
Repairs	...	...	35,841	32,173	1,61,464	11,777	35,652	...	1,77,849	4,54,756	...	...	1,61,463	11,776	47,761	...	2,93,080	1,77,849	6,91,929	11,46,685
Establishment	...	...	14,532	24,765	49,587	8,040	42,170	...	72,697	2,11,791	...	...	49,588	8,040	(*a*) 71,118	...	73,642	72,696	2,75,084	4,86,875
Tools and Plant	...	...	699	551	55,024	2,139	842	...	3,144	62,399	...	...	55,025	2,140	3,749	...	1,720	3,145	65,779	1,28,178
Refunds of Revenue	...	...	...	165	16	...	...	...	416	597	...	...	15	...	647	...	856	416	1,934	2,531
Suspense	...	...	...	...	...	...	...	...	—23	—23	...	...	...	...	...	...	...	—23	—23	—46
TOTAL	...	...	61,805	57,633	2,67,070	21,956	83,387	...	2,69,420	7,61,271	...	...	2,67,070	21,956	1,20,936	...	3,79,832	2,69,421	10,59,215	18,20,486
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	...	...	64,691	...	1,20,624	1,85,315	1,18,272	2,21,046	...	...	...	471	...	1,20,625	4,60,414	6,45,729
Repairs	...	...	...	...	24,747	...	4,40,831	...	4,31,129	8,96,707	28,012	2,53,734	24,747	...	...	12,776	...	4,31,128	7,50,397	16,47,104
Establishment	...	...	...	...	38,330	...	2,66,298	...	1,08,958	4,13,586	49,721	3,05,194	38,330	...	...	23,328	...	1,08,958	5,25,531	9,39,117
Tools and Plant	...	...	...	...	1,338	...	6,468	...	5,722	13,528	2,929	14,223	1,338	...	...	13	...	5,721	24,224	37,752
Refunds of Revenue	...	...	...	...	2	...	147	...	...	149	145	912	2	...	...	...	...	...	1,059	1,208
Suspense	...	...	...	...	398	...	4,854	...	...	5,252	...	—4,960	398	...	...	...	...	...	—4,562	690
TOTAL	...	...	...	...	64,815	...	7,83,289	...	6,66,433	15,14,537	1,99,079	7,90,149	64,815	...	...	36,588	...	6,66,432	17,57,063	32,71,600
Carried over	...	...	54,642	3,77,741	4,35,504	1,06,923	8,66,676	...	9,67,241	28,08,727	5,40,539	7,90,149	4,35,504	1,06,924	3,26,077	36,588	6,23,032	9,67,241	38,26,054	66,34,781

(*a*) Include R252 outlay by Civil Officers.

No. 63.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial and Provincial Funds during the Year 1913-1914—*continued.*

	Imperial.										Provincial.										Grand Total.
	India. Baluchistan.	India. Delhi Province.	Madras. Coorg.	U. P. Rajputana.	Bengal.	Bihar and Orissa.	Punjab.	N.-W. Frontier.	Bombay.	Total.	C. P. and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total.	
IRRIGATION AND NAVIGATION—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,77,741	...	...	54,642	4,35,504	1,06,923	8,66,676	...	9,67,241	28,08,727	5,40,539	7,90,149	...	4,35,504	1,06,924	3,26,077	36,588	6,23,032	9,67,241	38,26,054	66,34,781
Works for which neither Capital nor Revenue Accounts are kept:																		*			
Works	8,930	...	...	710	37,291	...	22,584	4,053	...	73,568	30,244	1,051	...	37,291	...	...	(*) 2,30,805	2,42,477	...	5,41,868	6,15,436
Repairs	...	...	...	...	32,175	830	...	32,876	...	65,881	1,300	5,557	...	32,176	830	...	*1,456	17,37,122	...	17,78,441	18,44,322
Establishment	11,732	*898	...	200	29,132	1,212	24,929	15,725	...	83,828	734	1,135	...	29,132	1,212	...	(k)12,531	6,97,628	...	7,42,372	8,2 ,200
Tools and Plant	3,129	...	...	11	188	3	—6,969	...	...	—3,638	5,512	5,699	...	187	3	...	1,588	23,659	...	36,648	33,010
Refunds of Revenue	...	...	...	...	19	...	...	...	...	19	...	...	...	19	...	...	*2	2,167	...	2,188	2,207
Suspense	...	...	...	...	...	...	714	...	...	714	...	...	...	...	...	...	...	...	...	...	714
Deduct—Outlay from contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*28,724*	...	*28,724*	*28,724*
Total	23,791	898	...	921	98,805	2,045	41,258	*52,654	...	2,20,372	37,790	13,442		98,805	2,045	...	2,46,382	26,74,329(l)		30,72,793	32,93,165
TOTAL IRRIGATION AND NAVIGATION	4,01,532	898	...	55,563	5,34,309	1,08,968	9,07,934	52,654	9,67,241	30,29,099	5,78,329	8,03,591	...	5,34,309	1,08,969	3,26,077	2,82,970	32,97,361	9,67,241	68,98,847	99,27,946
AGRICULTURAL.																					
Works for which Capital and Revenue Accounts are kept:																					
Capital:																					
(*See* page 179)																					
Works	...	...	...	...	...	...	...	...	...	...	...	34,940	...	...	...	1,502	...	...	...	36,442	36,442
Establishment	...	...	...	...	...	...	...	...	...	...	...	7,562	...	...	...	323	...	...	...	7,885	7,885
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	524	...	...	...	11	...	...	...	535	535
Less—Receipts on capital account	...	...	...	...	...	...	...	...	...	...	...	*1*	...	...	...	...	...	...	...	1	*1*
Total	...	...	...	...	...	...	...	...	...	...	...	43,025	...	...	...	1,836	...	...	...	44,861	44,861
Revenue Outlay:																					
(*See* page 182)																					
Works	...	...	...	...	...	...	...	...	...	...	...	8,574	...	...	...	...	...	...	...	8,574	8,574
Repairs	...	...	...	...	...	...	...	...	...	...	...	1,33,581	...	...	...	...	...	...	...	1,33,581	1,33,581
Establishment	...	...	...	...	...	...	...	...	...	...	...	27,806	...	...	...	...	...	...	...	27,806	27,806
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	11,855	...	...	...	...	...	...	...	11,855	11,855
Total	...	...	...	...	...	...	...	...	...	...	...	1,81,816	...	...	...	...	...	...	...	1,81,816	1,81,816
Works for which only Revenue Accounts are kept:																					
Works	...	...	...	...	...	...	...	...	...	...	...	12,368	...	...	...	26,179	...	...	...	38,547	38,547
Repairs	...	...	...	...	5,913	...	...	...	...	5,913	...	43,192	...	5,913	...	9,707	...	...	...	58,812	64,725
Establishment	...	...	...	...	1,851	...	...	...	...	1,854	...	11,239	...	1,851	...	7,715	...	...	...	20,805	22,656
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	766	...	...	...	691	...	...	...	1,457	1,457
Total	...	...	...	...	7,764	...	...	...	...	7,764	...	67,565	...	7,764	...	44,292	...	...	...	1,19,621	1,27,388

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works			1,298		13,909	14,686	11,632		(a)2,45,371	2,86,896	—5,498	6,505	55,820	13,908	14,686	10,236		73,618	(g)2,45,371	4,14,646	7,01,542
Repairs			2,299		2,90,489	69,032	14,931		(c)3,72,395	7,49,146	723	10,525	45,858	2,90,489	69,031	36,712		5,16,716	(m)3,72,396	13,42,450	20,91,596
Establishment			750		(e)1,03,802	(p)48,605	4,695		1,66,275	3,24,127	155	3,565	13,533	(f)1,03,802	(o)48,605	25,024		1,21,934	1,66,275	4,82,893	8,07,020
Tools and Plant			52		13,700	1,011	328		12,245	27,336	11	—21,043	...	13,700	1,011	820		12,223	12,244	18,966	40,302
Refunds of Revenue			...		...	...	...		2	2	...	...	...	...	...	73		547	3	623	625
Suspense			...		—762	2,533	...		354	2,125	...	...	...	—762	2,533	...		...	354	2,125	4,250
TOTAL	...	...	4,399	...	4,21,138	1,35,867	31,586	...	7,96,642	13,89,632	—4,609	—448	1,15,211	4,21,137	1,35,866	72,865	...	7,25,038	7,96,643	22,61,703	36,51,335
TOTAL AGRICULTURAL	...	...	4,399	...	4,28,902	1,35,867	31,586	...	7,96,642	13,97,396	—4,609	2,91,958	1,15,211	4,28,901	1,35,866	1,18,993	...	7,25,038	7,96,643	26,08,001	40,05,397
GRAND TOTAL	4,01,532	898	4,399	55,563	9,63,211	2,44,835	9,39,520	52,654	17,63,883	44,26,495*	5,73,720	10,95,549	1,15,211	9,63,210	2,44,835	4,45,070	2,82,970	40,22,399	17,63,884	95,06,848	1,39,33,343
Deduct—Outlay in England	*17,345*	...	...	...	...	...	...	...	...	*17,345*	...	...	...	...	...	...	...	...	...	...	*17,345*
Outlay in India	3,84,187	898	4,399	55,563	9,63,211	2,44,835	9,39,520	52,654	17,63,883	44,09,150	5,73,720	10,95,549	1,15,211	9,63,210	2,44,835	4,45,070	2,82,970	40,22,399	17,63,884	95,06,848	1,39,15,998

Outlay in India converted into £ at R15=£1	£	927,733
OUTLAY IN ENGLAND		*1,156*
GRAND TOTAL	£	928,889

* Outlay by Civil Officers.
(a) Includes R9,954 outlay by Civil Officers.
(c) „ 100 „ „ „

(e) Includes R982 outlay by Civil Officers.
(f) Includes the following outlay by Civil Officers:—

	R
Works	13,270
Repairs	5,17,058
Establishment	1,22,839
Tools and Plant	591
Refunds of Revenue	1,551
Deduct—Outlay from contributions	*28,724*
TOTAL	R 6,26,585

(p) Includes R2,315 outlay by Civil Officers.

(g) Includes R9,954 outlay by civil officers.
(i) „ R21,698 „ „
(k) „ R12,372 „ „
(l) „ R982 „ „
(m) „ R100 „ „
(o) „ R2,315 „ „

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.		Punjab.	N.-W. Frontier.	Madras.		Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15—£1.	ENGLAND.	GRAND TOTAL.
							Proper.	Rajputana.			Proper.	Coorg.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
Imperial	3,85,085	...	...	...	9,63,211	2,44,835	...	55,563	9,39,520	52,654	...	4,399	17,63,883	44,09,150	293,943	1,156	295,099
Provincial	...	5,73,720	10,95,549	1,15,211	9,63,210	2,44,835	4,45,070	...	2,82,970	...	40,22,399	...	17,63,884	95,06,848	633,790	...	633,790
	3,85,085	5,73,720	10,95,549	1,15,211	19,26,421	4,89,670	4,45,070	55,563	12,22,490	52,654	40,22,399	4,399	35,27,767	1,39,15,998	927,733	1,156	928,889

No. 63A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1913-14.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	TOTAL EXPENDITURE TO END OF THE YEAR. Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Receipts on Capital Account.	NET TOTAL.
Rajputana.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	17,93,290	*990*	17,92,300
„ in Beawar „ „	...	...	...	...	...	...	...	8,21,951	2,32,457	13,469	...	10,67,877	*896*	10,67,481
„ in Todghur „ „	...	...	...	—7,163	...	...	—7,163	3,74,853	79,946	3,319	—3,503	4,54,615	...	4,54,615
Baluchistan. TOTAL	...	...	...	—7,163	...	...	—7,163	26,63,969	6,21,203	34,113	—3,503	33,15,782	*1,886*	33,14,396
Shebo Canal	16,498	3,397	...	...	*—102*	...	19,997	6,68,790	95,620	22,940	...	7,87,350	*371*	7,86,979
Khushdil Khan Reservoir	1,84,177	39,961	579	...	...	...	2,24,717	12,77,887	1,74,406	55,751	...	15,08,044	*403*	15,07,641
Anambar Flood Channel	...	...	...	...	...	...	...	82,523	13,662	7,122	...	1,03,307	...	1,03,307
Nari Weir	59,166	10,103	772	...	...	...	70,041	59,166	10,103	772	...	70,041	...	70,041
Nar Nullah	4,976	1,133	...	—654	*102*	...	5,353	7,96,238	1,53,294	24,779	533	9,74,844	*1,328*	9,73,516
Burma. TOTAL	2,64,817	54,594	1,351	—654	...	...	3,20,108	28,84,604	4,47,085	1,11,364	533	34,43,586	*2,102*	34,41,484
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
„ on Ye-u Canal ditto.	...	...	...	...	...	...	...	365	...	...	...	365	...	365
Bengal. TOTAL	...	...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713
Calcutta and Eastern Canals	—5,699	33	—69,850	—2,007	...	...	—77,523	65,52,043	8,20,692	9,43,857	1,512	83,18,104	*93,409*	82,24,695
Orissa Coast Canal (see also under Bihar and Orissa)	—1,725	...	...	...	...	...	—1,725	11,27,014	2,52,182	77,664	...	14,56,830	*1,098*	14,55,762
Madaripur Bheel route project	2,08,672	24,839	1,194	...	...	...	2,34,705	28,86,991	3,30,000	7,544	...	32,24,535	...	32,24,535
Uttarbagh lock	26,122	5,261	...	...	...	...	31,383	1,12,284	24,437	364	...	1,37,085	...	1,37,085
Hughly Bidyadhari or ship Canal	...	20,218	...	...	...	...	20,218	452	33,066	13	...	33,531	...	33,531
Add—Outlay on Projects classed as Productive (*a*)	148	32	...	...	...	...	180	5,81,658	1,42,125	1,00,938	...	8,24,716	*98*	8,24,618
Deduct— Ditto ditto Protective (*i*)	...	...	...	...	...	...	...	*2,33,563*	*53,707*	*1,397*	...	*2,88,667*	...	*2,88,667*
	2,27,518	50,383	—68,656	—2,007	...	...	2,07,238	1,10 26,879	15,48,795	11,28,978	1,512	1,37,06,164	*94,605*	1.36,11,559
Deduct—Provincial share under the contract	*1 13,759*	*25,191*	*—34,328*	*—1 003*	...	...	*1,03,619*	*1,06,26,480*	*14 83,984*	*12,52,375*	*2,743*	*1,33,65,582*	*94,602*	*1,32,70 980*
Bihar and Orissa. TOTAL	1,13,759	25,192	—34,328	—1,004	...	...	1,03,619	4,00,399	64,811	—1,23,397	—1,231	3,40,582	*3*	3,40,579
Saran Project	...	...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	*498*	6,86,883
Orissa Coast Canal (see also under Bengal)	...	...	...	...	...	...	...	22,57,479	5,04,364	1,55,327	...	29,17,170	*2,195*	29,14,975
Add—Outlay on Projects classed as Productive (*l*)	1,38,467	27,767	3,701	...	...	...	1,69,935	8,58,983	1,87,597	8,214	...	10,54,794	*157*	10,54.637
Ditto ditto Protective (*j*)	...	...	...	...	...	...	...	26,259	...	...	...	26,259	...	26,259
Deduct—Outlay charged to Protective (*i*)	...	...	...	...	...	...	...	*4.67.127*	*1,07,413*	*2,793*	...	*5,77,333*	...	*5,77,333*
	1,38,467	27,767	3,701	...	...	...	1,69,935	31,67,573	7,53,998	1,86.700	...	41,08,271	*2,850*	41,05,421
Deduct—Provincial share under the contract	*69,234*	*13,883*	*1,851*	...	...	...	*84 968*	*30,51,638*	*7,25,859*	*1,83 860*	...	*39,61,357*	*2,850*	*39,58,507*
United Provinces. TOTAL	69,233	13,884	1,850	...	...	...	84,967	1,15,935	28,139	2,840	...	1,46,914	...	1,46,914
Rohilkhand Canals and Bundelkhand Irrigation Works (Imperial outlay) (*h*)	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00 242
Outlay on works classed as Productive (*g*)	...	...	...	...	...	...	...	6,87,635	...	...	...	6,87,635	...	6.87,635
Punjab. TOTAL	...	...	...	...	...	...	...	21,87,877	...	...	...	21,87,877	...	21,87,877
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canals	...	...	...	...	...	...	...	2,94,598	62,797	7,923	...	3,65,318	...	3,65,318
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	*63,696*	18,87,476
North-West Frontier Province. TOTAL	...	...	...	...	...	...	...	20,04,163	4,55,204	63,056	...	25,22,423	*63,696*	24,58,727
Outlay on Projects classed as Productive (*b*)	...	...	...	...	...	...	...	14,37,206	3,84,353	58,663	...	18,80,222	*1,620*	18,78,602
Bombay.														
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	2,34,164	85,769	4,528	...	3,24,461	*144*	3,24,317
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685

Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Revari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	1,395	295	21	...	...	...	1,711	2,08,006	27,411	1,790	...	2,37,207	*743*	2,36,464
Trawza Nagrama Tank	...	...	...	...	...	...	...	2,22,942	14,168	924	...	2,38,034	*2*	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	30,269	1,974	...	2,34,426	*247*	2,34,179
Victoria Tank	...	...	...	...	...	...	...	45,301	9,452	543	...	55,296	*353*	54,943
Gokak Canal, 1st section and storage works	...	...	...	...	...	...	...	7,75,350	1,10,825	15,325	...	9,01,500	*689*	9,00,811
Sahiat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	1,58,452	...	1,58,452
Suki River	...	...	...	...	...	...	...	12,212	2,749	178	...	15,139	...	15,139
Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	6,29,621	*1,796*	6,27,825
Upper Man River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,89,656	1,24,186	8,065	...	7,21,907	*2,365*	7,19,542
Maini Tank	...	...	...	...	...	...	...	3,43,054	1,16,101	3,511	...	4,62,666	*540*	4,62,126
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
AsundiTank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Parsul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	*138*	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Gadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	16,363	...	16,363
Hartâla Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Kasurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	...	...	...	...	...	...	...	15,67,091	3,38,105	8,754	...	19,13,950	*504*	19,13,446
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	*80*	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghar Canal	4,043	869	61	...	...	...	4,973	4,45,539	98,168	2,963	...	5,46,670	...	5,46,670
Sukkur Canal	...	...	...	...	...	...	...	11,39,526	2,11,468	13,920	...	13,64,914	*160*	13,64,754
Hasanaliwah Canal	...	...	...	...	...	...	...	2,35,342	49,286	5,301	...	2,89,929	...	2,89 929
Suttah Canal	...	...	...	...	...	...	...	1,40,133	31,819	2,076	...	1,74,028	...	1,74,028
Dharma Canal	4,287	800	56	...	...	...	5,143	62,265	13,466	886	...	76,617	...	76,617
Add—Outlay on Projects classed as Productive (*c*)	41,533	8,918	626	...	*128*	...	50,949	23,18,438	4,85,069	25,789	−1,342	28,27,954	*618*	28,27,836
	51,258	10,882	764	...	*128*	...	62,776	1,26,84,075	27,43,828	1,66,406	−1,342	1,55,93,027	*15,153*	1,55,77,874
Deduct—Outlay from contributions (*d*)	...	...	...	...	...	...	...	*47,477*	*6,874*	...	...	*54 351*	...	*54,351*
„ Provincial shares under the contract	*25,629*	*5,441*	*382*	...	*64*	...	*31,388*	*6,93,964*	*1,33,853*	*10,574*	*−670*	*8,37,721*	*746*	*8,36,975*
„ Famine Relief outlay brought on (*f*)	...	...	...		...	...	...	*5,93,813*	*74,665*	*4,762*	...	*6,73,240*	...	*6,73,240*
„ Provincial outlay on Gokak Canal	...	...	...		...	...	...	*7,73,543*	*1,10,411*	*15,325*	...	*8,99,279*	*689*	*8,98,590*
Total Deductions	25,629	5,441	382	...	*64*	...	31,388	21,08,797	3,25,803	30,661	−670	24,64,591	*1,435*	24,63,156
NET TOTAL BOMBAY	25,629	5,441	382	...	*64*	...	31,388	1,05,75,278	24,18,025	1,35,805	−672	1,31,28,436	*13,718*	1,31,14,718
Add—Outlay on works now classed as protective (*k*)	...	...	..		...	...		9,70,933	4,68,020	1.08,700	...	15,47,653	*2 399*	15,45,254
Total Imperial	4,73.438	99,111	−30,745	−8,821	*64*	...	5,32,919	2,32,62,301	48 98,349	3,91,411	−4,873	2,85,47,188	*84,924*	2,84,62,264
Total Imperial carried over	4.73,438	99,111	−30,745	−8,821	*64*	...	5,32,919	2,32,62,301	48,98,349	3,91,411	−4,873	2,85,47,188	*84,924*	2,84,62,264

	During the year.	To end of the year.
(*a*) Tidal Canal	...	7,55,316
Midnapur Canal	180	69,302
	180	8,24,618

	₹
(*b*) Upper Swat River Canal	30,731
Lower „ „	13,38,673
Kabul River „	5,09,198
	18,78,602

	₹
(*c*) Lower Panghra River Works	7,89,907
Kadva River Works	14,410
Mutha Canals or Matoba Tank	18,306
Pravara River Works—Lakh Canal	7,22,513
Krishna Canal	1,07,871
Hathmati and Kharicut Canal	66,948
Mirwah Relri	1,67,521
	18,87,476

	₹
(*f*) Wangroli Tank	57,214
Trawza Nagrama „	1,26,641
Savali „	49,451
Victoria „	44,704
Pathri „	3,95,230
	6,73,240

(*k*) For details, *vide* Account No. 48B, page 129.

	During the year.	To end of the year.
Kadva River Works	...	36,447
Mutha Canals or Matoba Tank	...	3,81,519
Pravara River Works—Lakh Canal	1,179	16,04,738
Krishna Canal	...	5,946
Hathmati and Kharicut Canal	18,470	62,418
Mirwah Relri	31,300	7,32,441
	...	3,827
	50,949	28,27,336

(*g*) Dun Canals		6,17.669
Bijnor Canal		69,966
		6.87,635

	During the year.	To end of the year
(*l*) Orissa Project	1,39,071	8,31,736
Sone Project	30,864	2,22,901
	1,69,935	10,54,637

(*d*) Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,158
	54,351

(*h*) Rohilkhand Canals	14,25,363
Bundelkhand Irrigation Works	74,879
	15,00,242

(*i*) Orissa Coast Canal, *vide* Account No. 48A., page 128.

(*j*) Dhaka Canal	6,536
Tribeni do.	19,723
	26,259

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1913-14—*continued*

IRRIGATION AND NAVIGATION —*continued.* Works for which Capital and Revenue Accounts are kept —*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Accounts.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	4,73,438	99,111	—30,745	—8,821	64	...	5,32,919	2,32,62,301	48,98,349	3,91.411	—4.873	2,85,17,188	84.924	2,84,62,264
Provincial.														
Central Provinces and Berar.														
Amachua	3,366	724	50	...	...	...	4,140	3,366	724	50	...	4,140	...	4,140
Hardamurar	18,012	3,872	869	...	...	...	22,753	18,012	3,872	869	...	22,753	...	22,753
Musanda	35,795	7,696	1,135	...	...	...	44,626	35,795	7,696	1,135	...	44,626	...	44,626
Amehta Reservoir	51,143	10,996	1,366	...	...	...	63,505	51,143	10,996	1,366	...	63,505	...	63,505
Gurhabanda	39,955	8,591	1,198	...	...	...	49,744	39,955	8,591	1,198	...	49,744	...	49,744
Bo.rina Nalla	21,979	4,725	330	...	...	...	27,034	21,979	4,725	330	...	27,034	...	27.034
Khiloh Reservoir	6,355	1,366	95	...	...	...	7,816	6,355	1,366	95	...	7,816	...	7,816
Pathrita	385	83	6	...	...	...	474	385	83	6	...	474	...	474
Narainpura	10,258	2,206	153	...	...	...	12,617	10,258	2,206	153	...	12,617	...	12,617
Majhgawan Hansraj	87,903	6,708	468	...	...	...	95,079	87,903	18,755	1,270	...	1,07,928	...	1,07,928(*d*)
Tilinkheri tank	...	...	...	...	...	...	...	24,969	...	...	...	24,969	...	24,969
Chapa Nalla tank	4,706	945	66	...	...	...	5,717	10,933	2,088	146	...	13,167	...	13.167
Garmosi tank	6,310	1,423	222	...	...	...	7,955	27,452	1,423	222	...	29,097	...	29,097
Add—Outlay now charged to Protective (*b*)	...	...	...	...	...	...	...	...	196	...	...	196	...	196
Total	2,86,167	49,335	5,958	...	...	...	3,41,460	3,38,505	62,721	6,840	...	4,08,066	...	4,08,066
Bengal.														
Provincial share under the settlement	1,13,759	25,191	—34,328	—1,003	...	...	1,03,619	1,06,26,480	14,83,984	12,52.375	2,743	1,33,65,582	94,602	1,32,70,980
Bihar and Orissa.														
Provincial share under the contract	69,234	13,883	1,851	...	...	...	84,968	30,51,638	7,25,859	1,83,860	...	39,61,357	2,850	39,58,507
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...		...	2,188	406	26	...	2,620	...	2,620
Ditto Ye-u Canal ditto	...	...	...	...	...	...	...	15,054	38,294	2,044	...	55,392	...	55,392

Ditto Twante Canal ditto	...	...	...	...	...	...	...	2,37,685	54,668	3,565	...	2,95,918	...	2,95 918
TOTAL	...	...	...	...	...	...	...	2,57,187	93,889	5,668	...	3,56,744	...	3,56,744
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	5,053	1,086	76	...	...	...	6,215	58,891	13,300	884	...	73,075	...	73,075
Kotra Khumba Tank	23,914	5,115	163	...	...	...	29,192	48,244	10,132	511	...	58,887	...	58,887
Khaptia Tank	41,967	6,710	169	...	...	...	48,846	58,576	10,236	415	...	69,227	...	69,227
Rohilkhand Canals	30,677	6,578	459	1,027	9	...	38,732	21,04,081	5,68,616	44,379	36,408	27,53,484	*15,259*	27,38,195
Jhansi and Hamirpur Lakes	860	185	13	...	...	...	1,058	76,206	2,333	45	...	78,584	885	77,699
Manikpur Tank	19,508	4,194	132	...	...	...	23,834	29,869	6,416	287	...	36,572	...	36,572
Sukhra Canal	38,219	8,087	1,197	...	...	...	47,503	1,43,360	37,026	9,362	...	1,89,748	...	1,89,748
Bara Muafi Tank	7,989	1,718	54	...	...	...	9,761	7,989	1,718	54	...	9,761	...	9,761
Seori Lakes	...	...	...	...	...	...	...	1,12,419	24,590	1,738	...	1,38,747	...	1,38,747
Deduct—Imperial outlay on above works	...	...	...	...	...	...	...	*15,00,242*	...	...	...	*15,00,242*	...	*15,00,242*
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,70,390	1,89,922	9,264	...	6,69,576	*1,253*	6,68,323
TOTAL	1,68,187	33,673	2,263	1,027	9	...	2,05,141	16 09,783	8,64,289	66,939	36,408	25,77,419	*17 427*	(*e*) 25,59,992
North-West Frontier Province.														
Outlay on projects classed as Productive (*c*)	...	...	...	...	...	...	...	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485
Madras.														
Markapur tank supply channel	...	...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
Berijam Project	2,184	384	...	...	...	...	2,568	1,04,173	23,598	36	...	1,27,807	...	1,27,807
Yerur Tank Project	173	37	...	...	...	...	210	48,476	11,147	...	...	59,623	...	59,623
Atmakuru Tank Project	...	...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
Vamula ditto	...	...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	...	...	...	...	...	...	...	50,996	8,352	...	...	59,348	...	59,348
Hajipuram Tank	822	32	...	...	...	...	854	2,28,846	47,912	...	...	2,76,758	*220*	2,76,538
Ganjam Minor River System	172	37	...	...	...	...	209	2,12,418	43,266	139	...	2,55,823	...	2,55,823
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Yellanur Tank Project	17,826	4,912	...	...	...	...	22,738	1,50,909	28,684	300	...	1,79 893	...	1,79,893
Carried over	21,177	5,402	...	...	...	...	26,579	11,41,358	2,38 891	475	...	13,80,724	*220*	13,80,504
Carried over { Total Provincial	6,37,347	1,22,082	—24,2.6	24	9	...	7,35,188	1,63,31,799	32,46,716	15,20 187	39,151	2,11,37,653	1,14 879	2,10,22,774
Carried over { Total Imperial	4,73,438	99,111	—30,745	—8,821	64	...	5,32,919	2,32,62,301	48,98,549	3,91,411	—4,873	2,35,47,188	84,924	2,84,62,264

	During the year.	To end of the year.
(*a*) (Fatehpur Branch) Lower Ganges Canal	...	52,057
Agra Canal	...	30,444
Dun Canals	...	4,05,433
Bijnor Canal	...	1,78,510
Gorai Canal	...	1,879
	...	6,68,323

(*b*) Jumania Tank 145
Kattangheri Tank 51
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(*c*) Kabul River Canal while under the administration of the Punjab.
(*d*) Includes Rs. 12 849 formerly accounted under for Works for which only Revenue accounts are kept now brought on.
(*e*) Includes Rs. 2,68,421 transferred from Agricultural.

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1913-14—*continued.*

IRRIGATION AND NAVIGATION —*continued.* Works for which Capital and Revenue Accounts are kept—*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
					Deduct—									
	Works.	Establishment.	Total and Plant.	Stock and Advances.	*Receipts on Capital Account.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess in payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	4,73,438	99,111	—30,745	—8,821	64	...	5,32,919	2,32,62,301	48 98.349	3,91,411	—4,873	2,85,47,188	84,924	2,84,62,264
	6,37,347	1,22,082	—24,256	24	9	...	7,35,188	1,63,31,599	32,46,716	15,20,187	39,151	2,11,37,653	1,14,879	2,10,22,774
Provincial—*continued.*														
Madras—continued.—Brought forward	21,177	5,402	...	...	...	...	26,579	11,41,358	2,38,891	475	...	13,80,724	220	13,80,504
Talapulla Venka Tank Project	...	...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	66,283
Nagavaram Anicut and Supply Channel	24,295	4,420	...	...	...	...	28,715	63,800	12,639	...	...	76,439	...	76,439
Siddapur Tank	36,033	7,653	50,550	...	...	...	94,236	2,07,643	44,366	1,84,212	...	4,36,221	8	4,36,213
Panjampatti Reservoir	13,779	2,946	...	...	...	...	16,725	14,593	3,121	...	...	17,714	...	17,714
Kocheruvu Tank	18,164	3,881	986	...	1	...	23,030	92,810	18,055	986	...	1,11,851	1	1,11,850
Peddinayudu Tank	747	135	...	...	...	...	882	52,233	9,767	...	...	62,000	...	62,000
Chembrambakam Anicut System	...	...	...	...	...	...	...	5,03,890	1,27,253	8,204	...	6,39,347	114	6,39,233
Palar Anicut System	6,308	1,356	...	...	...	...	7,664	18,18,860	4,62,322	29,875	...	23,11,057	...	23,11,057
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	1,728	372	...	...	877	...	1,223	67,59,546	16,02,099	1,80,762	...	85,42,407	18,786	85,23,621
Anamasamudram—Beraperu Tank Project	3,115	670	...	...	...	...	3,785	55,254	12,585	...	...	67,839	...	67,839
Madras Water-supply and Irrigation Extension Project	612	131	...	...	...	...	743	13,19,940	2,16,768	6,648	...	15,43,356	1,167	15,42,189
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	107	1,43,100
Pelandorai Anicut System	29,534	117	...	...	...	...	29,651	4,79,846	1,01,067	5,938	...	5,86,851	798	5,86,053
Arkenkota Channel	...	...	...	...	...	...	...	1,14,505	26,262	...	...	1,40,767	...	1,40,767
Sagileru Project	...	...	...	...	...	...	...	3,54,321	80,339	12,449	...	4,47,109	1	4,47,108
Dondapad Tank Project	...	...	...	...	...	...	...	1,05,848	18,945	...	...	1,24,793	7	1,24,786
Cumbum Tank System	...	...	...	...	...	...	...	68,701	15,284	...	...	83,985	...	83,985
Vriddhchalam ditto	4	1	...	...	...	...	5	68,616	15,550	...	...	84,166	...	84,166
Mehamattur ditto	...	...	...	...	...	...	...	57,530	13,231	...	...	70,761	...	70,761

Valluru ditto	...	...	...	...	...	...	...	51,697	11,891	...	...	63,588	...	63,588
Maradur ditto	...	...	...	...	...	...	...	41,500	9,017	...	...	50,517	...	50,517
Thadapalle Channel	225	49	...	...	.	...	274	1,35,220	29,519	...	...	1,64,739	...	1,64,739
Kalingaroyen Channel	2,577	553	...	...	...	...	3,130	1,43,656	31,998	...	...	1,75,654	...	1,75,654
Nandyar Channel	...	...	...	...	...	...	...	46,025	10,585	...	...	56,610	...	56,610
Munyeru Project	...	...	...	...	...	...	...	4,59,183	1,02,947	3,713	...	5,65,843	*1,732*	5,64,111
Ponnalur Tank Project	...	...	...	...	...	...	...	1,39,349	27,013	...	...	1,66,362	...	1,66,362
Add—Outlay on Projects classed as Productive (*a*)	5,436	1,122	...	...	...	...	6,558	31,64,875	6,53,260	14,637	...	38,32,772	...	38,32,772
	1,63,734	28,808	51,536	...	*878*	...	2,43,200	1,76,42,272	39,49,401	4,51,529	...	2,20,43,202	*22,941*	2,20,20,261
Deduct—Outlay charged to protective (*b*)	...	...	...	...	...	...	...	*6 59.680*	*10,670*	*760*	...	*6,71,110*	...	*6,71,110*
" " " " 33 Famine Relief (*c*)	...	...	...	...	...	...	...	*5,041*	..	...	...	*5,044*	...	*5.044*
TOTAL	1,63,734	28,808	51,536	...	878	...	2,43,200	1,69,77,548	39,38.731	4,50,769	...	2.13,67,048	*22,941*	2,13,44,107
Bombay.														
Provincial share under the contract	25,629	5,441	382	...	*64*	...	31,388	6,93 964	1,33,853	10,574	—670	8 37,721	*746*	8,36.975
Gokak Canal, 1st Section and Storage Work	...	...	...	...	...	...	...	7.73,543	1.10,411	15,325	...	8,99,279	*689*	8.98,590
TOTAL	25,629	5,441	382	...	*64*	...	31,388	14,67,507	2,44,264	25,899	—670	17,37,000	*1,435*	17,35,565
Total Provincial	8.26,710	1,56,331	27,662	24	951		10.09,776	3.47,76,654	74,29,711	19,96,855	38,451	4,42,41.701	1,39,255	4,41 02.446
Total Irrigation and Navigation	13,00,148	2,55,442	—3,083	—8,797	1,015	...	15,42,695	5.80,38,955	1,23,28,060	23,88,266	33,608	7,27,88,889	2,24,179	7,25.64,710
AGRICULTURAL.														
Provincial.														
United Provinces.														
Outlay on Work classed as Protective (*d*)	...	...	...	...	...	...	...	2,52,588	55,235	7,452	...	3,15,275	...	3,15,275
Tanks in Banda District	1,502	323	11	...	...	...	1,836	1,502	323	11	...	1,836	...	1,836
TOTAL	1,502	323	11	...	...	...	1,836	2,54.090	55,558	7,463	...	3,17,111	...	(*e*)3,17,111
Burma.														
Irrawaddy Embankments	34,940	7,562	524	...	*1*	...	43,025	30.41.613	5,88,301	28,558	...	36,58,472	4,191	36,54,281
Thongwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
TOTAL	34,940	7,562	524	...	*1*	...	43,025	32.25 597	6,26,262	29,207	...	38,81,066	4,191	38.76 875
Total Agricultural	36,442	7,885	53	...	*1*	...	44,861	34,79.687	6,81,820	36,679	...	41.98,177	4.191	41,93.986
GRAND TOTAL	13,36.590	2,63.327	—2,548	—8,797	*1.016*	...	15.87.556	6,15,18,642	1,30.09,880	24.24,936	33,608	7,69,87,066	2,28 370	7,67,58,696
Grand Total converted into £ at Rs. 15=£1							£5,05,837							£5.117,246

(*b*) Buckingham Canal ... 6,66,110 } *vide* Account No. 48A., page 128
Siddapur Tank ... 5,000 }
6,71,110

(*c*) Talapula Yarka Tank Project

(*d*) Pahuj and Garhaman Canals (*vide* Account No. 48-B., page 129).

(*e*) Excludes Rs. 2,68,421 transferred to Irrigation and Navigation.

(*a*)

	During the year.	To end of the year.
Kurnool-Cudapah Canal	6,558	9,39,058
Barur Tank Project	...	17,199
Poiney Anicut	...	2,30,767
Shatiatope Do.	...	4,07,014
Chyeru Do.	...	3,98,916
Lower Coleroon Do.	...	14,89.605
Tirukkoylur Do.	...	3,33,259
Divi Pumping Project	...	16,954
	6,558	38,32,772

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1913-1914.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plants.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plants.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.														
Tanks in Ajmere Sub-Collectorate	4,164	25,569	9,288	446	...	...	39,467	45,653	6,15,059	3,34,561	11,312	106	...	10,37,294
,, in Beawar ,, ,,	1,446	6,198	2,440	115	...	...	10,199	35,883	5,45,035	3,12,776	9,385	354	...	9,04,134
,, in Todghur ,, ,,	5,123	4,074	2,804	138	...	...	12,139	42,560	2,24,064	1,23,321	3,764	...	...	4,03,655
TOTAL	10,733	35,841	14,532	699	...	...	61,805	1,24,042	14,15,759	7,80,361	24,461	460	...	23,45,083
Baluchistan.														
Shebo Canal	—21	9,605	8,326	118	96	...	18,124	10,570	1,57,111	1,08,202	3,296	988	...	2,80,167
Khushdil Khan Reservoir	...	16,321	9,545	362	—18	...	26,210	2,894	1,92,366	98,083	3,532	348	...	2,97,223
Nar Nala	...	6,247	6,894	71	78	...	13,290	...	6,247	6,894	71	78	...	13,290
Na·i Weir	...	...	...	...	9	...	9	...	...	...	...	9	...	9
TOTAL	—21	32,173	24,765	551	165	...	57,633	13,464	3,55,724	2,13,179	6,899	1,423	...	5,90,689
Bengal.														
Calcutta and Eastern Canals	1,958	2,01,015	80,535	1,05,394	22	...	3,88,924	24,54,011	71,67,018	42,48,684	10,22,503	7,096	...	1,48,99,317
Madaripur Bheel route project	...	1,07,322	10,117	121	...	...	1,17,560	31,734	3,49,322	37,703	6,727	3,139	...	4,28,625
Orissa Coast Canal (*see also under Bihar and Orissa*)	...	14,590	8,523	4,534	9	..	27,656	1,133	4,25,592	2,10,199	61,567	1,912	...	7,00,403
	1,958	3,22,927	99,175	1,10,049	31	...	5,34,140	24 88,878	79 41,932	45,02,591	10,90,797	12,147	...	1,00,54,345
Deduct—Provincial share under the contract	*979*	*1,61,463*	*49,588*	*55,025*	*15*	...	*2,67,070*	*24,83,314*	*75,40,121*	*43 02,402*	*9,90,162*	*11,702*	...	*1,55,27,781*
TOTAL	979	1,61,464	49,587	55,024	16	...	2,67,070	3,484	4,01,811	2,00,189	1,00,635	445	...	7,06,564
Bihar and Orissa.														
Orissa Coast Canal (*see also under Bengal*)	...	21,925	14,903	4,279	...	...	41,107	2,206	8,35,895	4,40,072	1,22,017	3,807	...	14,04,057
Saran Project	...	1,628	1,177	...	...	...	2,805	...	3,17,382	1,13,853	—5,101	5,264	...	4,31,398
	...	23,553	16,080	4,279	...	...	43,912	2,206	11,53 277	5,53,925	1,17,516	9,071	...	18,35,055
Deduct—Provincial share under the contract	...	*11,776*	*8.040*	*2,140*	.	...	*21,956*	*2,297*	*11,19,266*	*5,28,894*	*1,10,266*	*9,028*	...	*17.69,751*
TOTAL	...	11,777	8,040	2,139	...	...	21,956	—31	34,011	25,031	7,250	43	...	66,304
Punjab.														
Shahpur Inundation Canals	830	26,618	24,083	...	...	...	51,531	96,516	6,89,594	4,96,523	5,121	1,233	...	12,88,987
Ghaggar Canal	3,893	9,034	18,087	842	...	...	31,856	15,930	1,47,644	2,95,961	2,567	2,432	...	4,61,534
TOTAL	4,723	35,652	42,170	842	...	...	83,387	1,12,446	8,37,238	7,92,484	7,688	3,665	...	17,53,521
N.-W. Frontier.														
Kabul River Canal—outlay to 31st March 1907	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,75,707
Bombay.														
Sukkur Canal	...	38,956	11,475	81	...	...	50,512	1,48,974	13,61,310	4,16,287	18,417	119	...	19,45,107
Ghar Canal	2,873	1,15,300	33,611	231	...	...	1,52,015	3,79,038	37,45,619	11,35,544	9,858	184	...	52,70,243
Suttah Canal	—1,994	4,322	—1,161	41	...	...	1,208	—16,723	1,05,076	7,592	—663	...	...	95,282
Alibhar Kacheri Canal	...	—3,259	—344	18	...	...	—3,585	5,561	45,638	20,940	626	19	...	72,784
Marak Great Canal	3,884	5,756	5,418	150	...	...	15,208	42,722	4,19,438	1,67,573	2,574	40	...	6,32,347
Sarfrazwah Canal	...	6,353	2,769	70	...	...	9,192	39,754	3,04,670	1,04,601	1,244	4	...	4,50,273
Fuleli Canal	15,397	95,639	47,270	2,796	...	...	1,61,102	2,14,189	48,56,181	13,90,576	31,365	3,714	...	64,96,325
Hasanali Canal	621	12,021	4,487	224	...	...	17,353	18,975	1,22,602	47,763	1,368	...	...	1,90,708
Khári Cut	...	...	...	...	...	...	...	11,249	1,16,746	56,164	1,893	151	...	1,86,203
Wangroli Tank	553	3,506	1,266	80	...	...	5,405	553	27,362	12,274	581	...	...	40,770
Tranza-Nagrama Tank	1,055	1,499	796	51	...	...	3,401	1,315	15,701	7,746	387	...	...	25,149
Savli Tank	800	24,098	7,777	493	36	...	33,204	800	34,210	12,046	694	46	...	47,796
Hartála Tank	1	80	158	1	...	...	240	23	5,637	5,923	15	2,957	...	14,555
Mhasva Tank	2,126	777	978	41	31	...	3,953	4,529	20,629	22,297	914	212	...	48,581
Jamda Canal	3,852	3,051	3,966	106	266	...	11,241	15,911	2,48,8 0	2,08,523	5,169	999	...	4,79,482
Parsul Tank	...	604	585	50	8	...	1,247	...	8,106	14,734	778	54	...	23,672
Pravar River Works—Left Bank Canal	14	4,431	2,065	66	...	...	6,576	4,816	1,40,924	1,55,863	2,688	1,042	...	3,05,333
Bhatodi Tank	...	1,497	620	33	491	...	2,641	1,446	91,143	70,155	1,203	1,082	...	1,71,119
Matoba Tank	...	...	...	...	...	...	...	...	36,283	28,062	1,338	503	...	66,186
Kasurdi Tank	...	574	274	30	...	...	878	31	17,970	10,396	1,647	...	...	30,044

Dharma Canal	...	—265	863	...	...	...	598	...	—265	863	...	...	...	598
Shirsuphal Tank	...	1,105	647	100	...	...	1,852	606	40,339	34,571	1,883	16	...	77,415
Bhadalvadi Tank	...	1,279	761	80	...	...	2,120	643	34,452	29,665	1,713	46	...	66,519
Koregaon Tank	259	733	477	23	...	...	1,492	2,346	15,778	14,164	431	18	...	32,737
Ashti Tank	356	2,915	1,893	191	...	...	5,355	43,839	95,149	75,394	2,480	973	...	2,17,835
Pathri Tank	...	1,228	556	119	...	—46	1,857	472	7,449	4,054	625	...	—46	12,554
Rewari Canal	...	1,040	678	49	...	...	1,767	1,627	52,742	36,629	1,282	19	...	92,299
Upper Mán River Works	...	952	484	150	...	...	1,586	20,525	82,354	48,532	3,043	167	...	1,54,621
Yerla River Irrigation Works	...	7,134	2,879	135	...	...	10,148	48,334	1,40,328	90,823	3,582	57	...	2,83,134
Chickli Canal	...	440	201	8	...	...	649	1,521	29,562	19,920	451	138	...	51,592
Sahiat Tank	878	14,560	4,825	306	...	...	20,578	878	22,268	7,953	464	...	...	31,563
Maini Tank	...	1,438	788	100	...	...	2,326	16,934	72,327	43,813	2,223	52	...	1,35,379
Muchkundi Tank	...	106	112	1	...	...	219	897	8,109	3,014	100	...	...	12,150
Gadikeri Tank	...	122	27	2	...	...	151	...	7,686	1,726	29	2,021	...	11,462
Gokak Canal, 1st section and Storage Works	...	4,890	4,721	463	...	...	10,074	4,657	1,04,736	89,021	8,894	2,204	...	2,09,512
Dambal Tank	...	203	525	...	...	...	818	634	13,078	12,235	...	126	...	26,073
Medleri Tank	...	587	731	...	...	...	1,318	141	14,523	11,294	...	299	...	26,257
Madag Tank	...	1,282	1,342	...	...	...	2,574	1,537	46,870	31,064	541	...	...	80,012
Asundi Tank	...	490	649	...	...	...	1,139	219	23,941	19,261	500	...	...	43,921
Mavinkop Tank	...	205	224	...	...	...	429	1,598	3,079	2,870	...	...	...	7,547
	30,675	3,55,698	1,45,393	6,289	832	—46	5,38,841	10,20,571	1,25,28,630	44,78,285	1,10,437	17,262	—46	1,81,65,139
Deduct—Provincial share under the contract	*15,338*	*1,77,849*	*72,696*	*3,145*	*416*	*—23*	*2,69,421*	*1,54,430*	*13,02,396*	*5,64,252*	*15,248*	*2,880*	*—23*	*20,39,183*
„ „ outlay on Gokak Canal	...	...	...	...	...	...	...	*517*	*47,674*	*39,546*	*4,484*	*297*	...	*92,518*
„ Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	...	...	*395*	*10,533*	*7,593*	*369*	*77*	...	*18,967*
„ —Outlay from Contributions	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(a) *10,930*
TOTAL	15,337	1,77,849	72,697	3,144	416	—23	2,69,420	8,56,779	1,11,75,547	38,66,894	90,336	14,008	—23	1,60,03,541
Total Imperial	31,751	4,54,756	2,11,791	62,399	597	—23	7,61,271	11,41,975	1,43,40,102	59,97,705	2,39,245	22,405	—23	2,17,41,409
Provincial.														
Bengal.														
Provincial share under the contract	979	1,61,463	49,588	55,025	15	...	2,67,070	24,83,394	75,40,121	43,02,402	9,90,162	11,702	...	1,53,27,781
Bihar and Orissa.														
Provincial share under the contract	...	11,776	8,040	2,140	...	...	21,956	2,297	11,19,266	5,28,894	1,10,266	9,028	...	17,69,751
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	572	123	9	...	...	704	...	572	123	9	...	...	704
Seori Lakes	...	2,671	574	40	...	...	3,285	...	4,018	781	55	...	...	(c) 4,854
Dun Canals	...	...	...	...	...	...	...	1,81,695	8,45,924	8,67,676	17,461	3,060	...	19,15,816
Rohilkhand Canals	—2,339	37,209	(b)61,460	3,350	539	...	1,00,219	5,53,365	13,21,110	26,60,646	61,697	7,476	...	46,04,294
Bijnor Canals	...	...	...	...	...	...	...	66,805	1,12,392	2,12,761	3,353	5,700	...	4,00,991
Bundelkhand Irrigation Works { Jhansi Lakes	...	3,448	8,034	293	13	...	11,788	23,311	85,745	76,649	2,377	455	...	1,88,587
Bundelkhand Irrigation Works { Hamirpur Lakes	...	3,861	927	57	95	...	4,940	35,689	91,257	84,698	1,677	354	...	2,13,675
TOTAL	—2,339	47,761	71,118	3,749	647	...	1,20,936	8,60,865	24,61,018	39,03,334	86,609	17,045	...	73,28,871
N.-W. Frontier.														
Kabul River Canal—Outlay to 31st March 1906-07	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras.														
Chembrambaukam Tank	—1,800	14,047	2,616	—109	44	...	14,798	—63,580	1,33,314	31,230	—3,242	44	...	97,766
Palar Anicut System	3,779	48,596	11,402	—4	...	...	63,773	5,62,243	15,84,995	5,50,753	11,900	10,298	...	27,20,249
Pelandorai Anicut System	487	16,716	3,754	—2	...	...	20,955	66,508	4,57,870	1,33,863	4,136	...	...	6,62,377
Buckingham Canal	289	1,18,700	31,658	1,372	479	...	1,52,498	1,07,345	34,23,414	10,84,829	1,14,849	19,389	...	47,49,826
Madras Water Supply and Irrigation Project	—2,270	7,689	3,433	—10	35	...	8,877	—1,20,878	5,46,853	1,63,488	5,939	42	...	5,95,414
Chilka Lake Canal	...	407	80	...	...	...	487	50	19,767	4,496	5	...	...	24,318
Vedaranniyam Canal	30	7,026	1,638	182	...	...	8,876	3,155	1,42,931	36,046	6,544	40	...	1,88,716
Atmakuru Tank Project	...	1,001	172	...	...	...	1,173	745	2,217	601	...	...	...	3,563
Carried forward	515	2,14,182	54,753	1,429	558	...	2,71,437	5,55,588	63,11,361	20,05,306	1,40,191	29,813	...	90,42,259
Carried forward { Provincial	—1,360	2,21,000	1,28,746	60,914	662	...	4,09,962	33,89,156	1,12,07,038	88,7 ,660	11,88,453	37,775	...	2,46,94,082
Carried forward { Imperial	31,751	4,54,756	2,11,791	62,399	597	—23	7,61,271	11,41,975	1,43,40,102	59,97,705	2,39,245	22,405	—23	2,17,41,409

(a) Fuleli Canal . . R 8,310
Jamda „ . . „ 2,620
10,930

(b) Includes R258 outlay by Civil Officers.
(c) Includes Rs. 1,569 transferred from Agricultural.

J.—Irrigation.

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1913-1914—*continued.*

IRRIGATION AND NAVIGATION—*contd.* Provincial—*contd.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*	EXPENDITURE DURING THE YEAR. Extensions and Improvements.	Maintenance and Repairs.	Establishment	Tools and Plant.	Refunds of Revenue	Suspense.	TOTAL.	TOTAL EXPENDITURE TO END OF THE YEAR. Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . { Imperial	31,751	4,54,756	2,11,791	62,399	597	—23	7,61,271	11,41,975	1,43,40,102	59,97,705	2,39,245	22,405	—23	2,17,41,409
{ Provincial	—1,360	2,21,000	1,28,746	60,914	662	...	4,09,962	33,89,156	1,12,07,038	88,71,660	11,88,453	37,775	..	2,46,94,082
Madras—contd.														
Brought forward .	515	2,14,182	54,753	1,429	558	...	2,71,437	5,55,588	63,11,361	20,05,306	1,40,191	29,813	...	90,42,259
Vriddhachalam System .	187	5,727	1,286	...	...	...	7,200	33,670	1,03,085	44,710	198	...	...	2,41,663
Mehamattur do. .	—105	1,843	374	—10	...	...	2,102	25,879	1,33,218	36,445	—36	...	...	1,95,506
Cumbum Tank .	127	578	151	—12	...	...	844	12,722	48,784	13,855	477	...	...	75,833
Valluru Anicut .	—226	—661	—214	—19	...	...	—1,120	3,224	21,886	5,700	—68	7	...	30,809
Maradur Anicut System .	1,300	17,500	4,0 8	—71	135	...	22,872	29,320	3,38,400	82,011	—995	250	...	4,48,986
Thadapalle Channel .	—3,037	8,812	1,467	—45	...	...	7,177	39,541	3,57,487	89,113	333	14	...	4,86,488
Arkenkota do. .	—485	2,388	422	—12	..	...	2,313	18,270	2,44,386	59,986	—25	...	...	3,22,617
Kalingaroyen Channel .	—2,821	11,815	2,214	—60	118	...	11,266	16,383	5,37,105	1,27,033	484	125	...	6,81,130
Dondapad Tank .	...	50	11	...	...	...	61	84	6,914	1,696	...	...	...	8,694
Sagileru Project .	...	1,312	252	...	...	...	1,564	7,481	43,749	11,056	182	...	...	62,478
Munyeru Project .	1,124	4,464	1,289	518	45	...	7,440	4,584	93,776	22,306	1,251	51	...	1,22,028
Nundiyar Channel Extension .	355	1,545	458	...	...	...	2,358	5.639	39,500	9,718	421	...	...	55,278
Ganjam Minor Rivers System .	4,435	12,219	2,830	...	...	...	19,484	1,10,696	4,45,826	1,23,738	—8	5	...	6,80,257
Ganjam-Gopalpur Canal .	...	157	36	...	...	...	193	555	3,042	713	...	...	...	4,310
Jangamaheswarapuram Project .	...	120	25	...	...	...	145	76	1,623	374	...	...	...	2,073
Markapur Tank Project .	40	1,630	359	...	...	...	2,029	1,085	5,133	1,320	...	...	...	7,538
Yamula Project .	...	...	...	...	...	...	...	454	...	34	...	...	...	488
Hajipuram Tank Project .	130	...	96	...	...	...	226	130	...	97	...	...	...	227
Peddanaidu Tank .	...	197	42	...	...	...	239	...	197	504	...	20	...	721
Ponnalur Tank Project .	...	7,460	1,618	...	...	...	9,078	...	25,531	5,503	...	...	...	31,034
Berijam Project .	9,015	1,684	2,153	2	...	...	12,854	9,164	2,416	2,242	348	...	...	14,170
Yerur Tank .	...	58	12	...	...	...	70	...	58	12	...	...	...	70
Deduct—Incorporated Local outlay (*a*) .	...	...	...	...	...	...	...	*13,412*	*3,369*	...	...	...	...	*16,781*
	10,534	2,93,080	73,642	1,720	856	...	3,79,822	8,61,133	88,20,103	26,43,602	1,42,753	30,285	...	1,24,97,881
Add—Outlay on Canals now classed as productive (*b*) .	...	...	...	...	...	...	...	5,92,573	27,61,264	7,68,488	1,702	61	...	41,24,088
TOTAL .	10,534	2,93,080	73,642	1,720	856	...	3,79,832	14,53,706	1,15,81,372	34,12,090	1,44,455	30,346	...	1,66,21,969
Bombay.														
Provincial share under the contract .	15,338	1,77,849	72,696	3,145	416	—23	2,69,421	1,54,430	13,02,396	5,64,252	15,248	2,880	—23	20,39,183
Gokak Canal, 1st section and Storage Works .	...	...	..	...	...	...	..	517	47,674	39,546	4,484	297	...	92,518
TOTAL .	15,338	1,77,849	72,696	3,145	416	—23	2,69,421	1,54,947	13,50 070	6,03,798	19,732	3,177	—23	21,31,701
Total Provincial .	24,512	6,9 ,929	2,75,084	65,779	1,934	—23	10,59,215	49,97,809	2,41,38,480	128,87,548	13,52,640	71,298	—23	4,34,47,752
TOTAL IRRIGATION AND NAVIGATION .	56,263	11,46,085	4,85,875	1,26,173	2,531	—46	18,20,486	61,39,784	3,84,78,582	1,88,85,253	15,91,885	93,703	—46	6,51,89,161
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment .	8,574	1,23,162	25,768	10,986	...	...	1,68,490	12,71,131	37,00,796	10,79,491	1,50,119	4	...	62,01,541
Thongwa Island Embankment .	...	10,419	2,038	869	...	...	13,326	29,589	2,15,3.0	53,640	5,068	...	...	3,03,657
TOTAL .	8,574	1,33,581	27,806	11,855	...	...	1,81,816	13,00,720	39,16,156	11,33,131	1,55,187	4	...	65,05,198
GRAND TOTAL .	64,837	12,80,2 6	5,14,681	1,40,033	2,531	—46	20,02,302	74,40,504	4,23,94,738	2,00,18,384	17,47,072	93,707	—46	7,16,94,359
Grand Total converted into £ at Rs. 15=£1 .							£ 133,487						£	4,779,624

(*a*) To date.
Kalingaroyen Channel . 5,138
Thadapalle „ . 11,378
Arkenkota „ 265
16,781

(*b*) *Vide* Account No. 60A, page 156.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section K.—Other Public Works.

Revenue, £298,640—Expenditure, £7,010,038.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Construction of Railways, etc.	64	Expenditure on Railways	184	...	...	1,414
Civil Works	65	Receipts	185	...	298,640	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	187	252,720	...	...
	66	Expenditure	189	...	...	7,008,624
	66A	Ditto by Civil Department Imperial Funds	190	47,304	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66	191	5,949,824	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	66C	New Buildings	193	420,906	...	...
	D	Repairs to Buildings	193	129,725	...	...
	E	New Roads	194	92,749	...	..
	F	Repairs to Roads	194	123,320	...	...
	G	Miscellaneous—New Works	195	5,367	...	...
	H	Miscellaneous—Repairs	195	12,562	...	...
		Provincial Expenditure—				
	I	New Buildings	197	1,750,178	...	...
	J	Repairs to Buildings	197	326,558	...	...
	K	New Roads	198	619,781	...	...
	L	Repairs to Roads	198	705,616	...	...
	M	Miscellaneous—New Works	199	254,388	...	...
	N	Miscellaneous—Repairs	199	31,670	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	O	New Buildings	200	5,642	...	...
	P	Repairs to Buildings	200	2,274	...	...
	Q	New Roads	201	696	...	...
	R	Repairs to Roads	201	1,630	...	...
	S	Miscellaneous—New Works	201	4,355	...	...
	T	Miscellaneous—Repairs	202	625	...	...
		Provincial Expenditure—				
	U	New Buildings	202	3,075	...	...
	V	Repairs to Buildings	202	3,792	...	...
	W	New Roads	203	20,639	...	...
	X	Repairs to Roads	203	10,338	...	...
	Y	Miscellaneous—New Works	204	130,542	...	...
	Z	Miscellaneous—Repairs	204	103,306	...	...
				Total	298,640	7,010,038

No. 64.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1913-1914.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	Rs.	Rs.	Rs.	
PROVINCIAL.				
Assam.				
Jorhat	21,213	10,43,646	10,64,859	Details of construction expenditure on Lines are exhibited in Account No. 74, pages 255 and 255, in which this expenditure is incorporated and deducted at foot.
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	21,213	74,42,891	74,64,104	
Total converted into £ at Rs. 15=£1 . £	1,414	496,193	497,607	

No. 65.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS, CIVIL WORKS, from IMPERIAL AND PROVINCIAL FUNDS during the Year 1913-1914.

HEADS OF REVENUE.	INDIA, GENERAL.										CENTRAL PROVINCES.			BURMA.	ASSAM.	BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			NORTH-WEST FRONTIER PROVINCE.	MADRAS.		BOMBAY.	GRAND TOTAL.
	Director-General, Military Works.	Delhi Province.	Viceregal Estates.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.	Central Provinces and Berar Proper.	Central India.	Hyderabad.			Bengal Proper.	Port Blair.	Bihar and Orissa.	United Provinces Proper.	Rajputana.	Punjab.		Madras Proper.	Coorg.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	6,553	65,077	48	...	...	...	...	35,067	...	1,06,745	5,182	20,621	1,631	13,678	1,740	55,973	...	13,166	15,649	17,135	74,944	33,853	1,945	5,045	21,997	3,89,304
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...	...	...	377	...	8,547	...	3,497	5,134	92	16,354	...	...	...	...	34,001
,, barrack furniture	99	...	...	...	...	...	...	...	...	99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	99
,, tools and plant	1	—5,635	2,306	...	...	...	...	...	...	—3,328	...	318	...	...	...	716	...	6,996	...	—464	374	39	...	800	...	5,451
,, produce	414	9,220	897	...	...	...	...	...	...	10,531	4	559	5	...	...	20	27	398	299	761	548	2,602	...	...	1,473	17,227
,, old materials	836	6,404	2,217	...	...	...	...	48	...	9,505	...	344	12	...	...	1,160	153	112	2,564	44	1,033	1,515	397	1,227	1,007	19,073
Value of materials received from old buildings.	154	...	...	...	...	...	...	...	...	154	...	...	78	...	...	1,061	...	...	420	1,485	59	563	...	71	...	3 891
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39	...	...	...	...	...	...	...	93	...	132
Fines, refunds, and miscellaneous.	1,312	30,406	125	...	...	...	...	177	...	32,020	...	1,246	114	...	...	2,244	...	17	669	215	328	1,415	9	1,529	4,233	44,039
Receipts from Imperial Delhi Railway.	...	3,038	...	...	...	...	...	...	...	3,038	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,038
Interest on endowments for monuments in Government cemeteries	5,268	90	...	...	...	...	...	...	...	5,358	...	35	13	786	...	6	...	...	87	230	...	...	...	14	83	6,612
Recoveries on electric light installation	928	(a) 24,572	...	...	...	...	...	999	...	26,499	...	981	1,492	503	...	3,460	...	...	—225	...	...	1,366	219	...	746	35,041
Rent of furniture	...	9,288	...	...	...	...	...	...	...	9288	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,288
Ferry Receipts	..	...	...	...	...	...	...	...	...	...	...	5,200	...	...	...	...	...	...	...	...	...	...	...	...	...	5,200
Recoveries on account of water-supply.	...	60	...	...	...	...	...	...	...	60	...	...	...	...	...	...	...	...	...	...	...	24	...	...	...	84
TOTAL	15,565	1,42,520	5,593	...	...	...	...	36,291	...	1,99,969	5,186	29,304	3,345	15,344	1,740	73,226	180	24,186	24,597	19,498	93,640	41,377	2,570	8,779	29,539	5,72,480
Receipts by Civil officers from Imperial funds as detailed below.	...	373	...	57	298	135	450	7,623	25	8,961	...	...	...	...	...	...	...	...	...	...	...	1,07,362	...	...	...	1,16,323
PROVINCIAL Receipts, as per Account No. 65A, page 187.	...	...	...	...	...	...	...	...	...	...	2,41,530	...	...	3,45,615	1,50,703	6,00,292	...	3,54,127	5,38,595	...	5,21,946	...	3,32,418	...	7,05,577	37,90,803
TOTAL	15,565	1,42,893	5,593	57	298	135	450	43,914	25	2,08,930	2,46,716	29,304	3,345	3,60,959	1,52,443	6,73,518	180	3,78,313	5,63,192	19,498	6,15,586	1,48,739	3,34,988	8,779	7,35,116	44,79,606
											2,79,365					6,73,698			5,82,690				3,43,767			

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	INDIA, GENERAL.								NORTH-WEST FRONTIER PROVINCE.	TOTAL.
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tolls on roads	...	...	...	...	...	...	...	...	3,659	3,659
Rents of buildings	...	...	...	...	...	2,468	5	2,473	...	2,473
Sales of old materials	....	...	...	...	...	...	...	...	92	92
Fines, refunds, and miscellaneous	133	...	...	...	...	5,091	20	5,244	7,363	12,607
Ferry Receipts	...	...	...	...	...	...	...	...	96,056	96,056
Fees on masonry graves	240	57	298	135	450	64	...	1,244	192	1,436
Sale of Buildings	...	...	...	...	...	...	...	...	...	...
TOTAL	373	57	298	135	450	7,623	25	8,961	1,07,362	1,16,323

(a) Includes Rs. 22,386 for recoveries on account of electric energy.

Total India converted into £ at R15=£1 . £ 298,640

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1913-1914.

	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings	1,56,608	2,79,073	69,488	1,91,406	1,70,606	1,12,140	79,617	1,79,325	1,81,340	14,26,603
Sales of buildings	2,415	8,068	—*104*	40,415	12,349	2,207	14,048	3,487	8,238	91,123
„ tools and plant	3,643	9,486	1,812	1,293	517	4,313	9,689	2,286	9,904	42,943
„ produce	13,179	886	378	4,524	4,701	2,425	33,727	7,851	35,086	1,02,760
„ old materials	5,672	5,542	1,369	11,244	2,090	10,112	7,815	17,229	29,100	90,173
Sale of coal	...	...	...	...	...	...	...	...	...	...
Value of materials received from old buildings	535	—*888*	1,170	4,630	8,280	1,238	3,174	1,416	21	19,576
Recoveries of advances made in England	...	...	...	...	...	...	...	...	...	...
Receipts from self-supporting workshops, *e.g.*, Roorkee workshops	...	...	...	...	...	1,10,398	...	6,528	...	1,16,926
Tolls on roads	...	...	...	...	...	...	...	33,241	3,81,425	4,14,666
Ferry receipts	44,792	...	4,328	...	...	87,836	...	...	...	1,36,956
Unclaimed deposits	143	159	110	674	190	79	846	623	3	2,827
Collections under Highway Act	...	...	...	...	...	...	...	...	9,324	9,324
Fines, refunds, and miscellaneous	(*a*) 11,078	32,143	3,081	1,14,115	24,146	8,343	17,627	63,087	30,574	3,04,194
Rents from strand, bank maidan, etc.	...	...	...	55,764	3	...	...	...	...	55,767
Arboriculture	...	...	...	...	...	25,452	...	...	...	25,452
Interest on endowment for repairs of monuments in Government cemeteries	524	...	185	874	832	1,589	951	396	2,362	7,713
Recoveries on account of water-supply	...	5,693	36	...	...	...	20	44	4,419	10,212
Recoveries on account of electric light installation	1,456	781	...	9,319	115	604	11,846	5,481	2,739	32,241
TOTAL—Carried over	2,40,045	3,40,943	81,853	4,34,258	2,23,732	3,73,736	1,79,360	3,20,994	6,94,535	28,89,456

(*a*) Includes Rs. 6,063 Revenue from Nagpore Workshop.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1913-14—*contd.*

	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL Brought forward .	2,40,045	3,40,943	81,853	4,34,258	2,23,732	3,73,736	1,79,360	3,20,994	6,94,535	28,89,456
PROVINCIAL.										
BY CIVIL DEPARTMENT.										
Rents of buildings . .	...	2,815	172	1,177	741	55	3,380	...	...	8,340
Sales of buildings . . .	...	...	...	...	...	...	1,280	...	...	1,280
Sale of old materials . .	...	147	3	...	...	...	727	...	...	877
„ of produce . .	107	...	...	1	...	13,505	...	...	..	13,613
Tolls on roads . . .	...	...	...	...	63,855	...	63,760	...	...	1,27,615
Canal and ferry receipts . .	...	...	59,193	..	58,828	...	95,459	3,592	...	2,17,072
Arboriculture	...	...	...	603	...	...	...	...	...	603
Share of Surplus profits from the Sahadara-Saharanpur Light Railway.	...	...	...	...	...	1,23,151	...	...	...	1,23,151
Tolls on steamers . . .	...	...	...	1,51,595	...	7,850	...	...	...	1,62,445
Fees on masonry graves .	1,080	1,392	104	1,127	41	4,294	2,821	5,281	3,761	19,901
Contributions . . .	...	...	...	...	...	...	418	353	...	771
Fines, refunds, and miscellaneous.	298	318	9,378	8,531	6,930	16,004	1,74,741	2,198	7,281	2,25,679
TOTAL .	1,485	4,672	68,850	1,66,034	1,30,395	1,64,859	3,42,586	11,424	11,042	9,01,347
TOTAL PROVINCIAL as per Account No. 65 . .	2,41,530	3,45,615	1,50,703	6,00,292	3,54,127	5,38,595	5,21,946	3,32,418	7,05,577	37,90,803

Total India converted into £ at Rs. 15=£1 . £ 252,720

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS,

INDIA.	INDIA, GENERAL.														CENTRAL
Civil Works.	Director-General, Military Works.	Delhi Province.	Central India.	Hyderabad.	Baluchistan.	Viceregal Estates	Simla.	Seistan.	Mysore Residency.	Consulting Architect and Electrical Adviser to Government of India.	Bangalore.	Gyantse.	Coorg.	TOTAL.	Central Provinces and Berar Proper.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—															
New Works (66C)	4,11,757	8,15,128	...	...	4,12,484	1,42,444	...	..	...	...	...	...	...	17,81,813	2,99,028
Repairs (66D)	1,89,428	3,25,673	...	...	75,971	2,02,978	...	...	...	...	...	...	...	7,94,050	27,199
Communications—															
New Works (66E)	492	1,50,284	...	...	1,12,845	...	...	...	...	...	...	...	...	2,63,621	...
Repairs (66F)	5,879	1,57,836	...	...	92,799	...	...	...	...	...	...	...	...	2,56,514	...
Miscellaneous Public Improvements—															
New Works (66G)	5,662	—1,12,932	...	..	54,512	...	...	...	...	...	...	...	...	—52,758	...
Repairs (66H)	...	1,54,933	...	...	13,000	...	...	...	...	...	...	...	...	1,67,933	...
TOTAL WORKS AND REPAIRS	6,13,218	14,90,922	...	...	7,61,611	3,45,422	...	...	...	...	...	...	...	32,11,173	3,26,227
Establishment	1,33,507	1,73,503	...	...	1,74,583	39,170	...	...	...	84,002	...	...	...	6,04,765	65,073
Tools and Plant	8,051	16,830	...	...	11,114	12,773	...	...	...	...	...	...	...	48,708	4,540
Suspense	13	4,697	...	...	...	—1,220	...	...	...	...	...	...	...	3,481	...
	7,54,789	16,85,952	...	...	9,47,308	3,96,136	...	...	...	84,002	...	...	...	38,68,187	3,95,840
Deduct—Outlay in England	7,788	...	...	...	383	9,449	...	...	...	...	...	...	...	17,620	...
NET INDIA—IMPERIAL CIVIL WORKS	7,47,001	16,85,952	...	...	9,46,925	3,86,687	...	...	...	84,002	...	...	...	38,50,567	3,95,840
Expenditure by Civil Officers from Imperial Funds as per Account No. 66A, page 190	...	2,30,057	8,720	23,000	2,15,418	...	16,700	447	1,482	...	5,020	1,509	31	5,02,384	...
Provincial Fund Expenditure as per Account No. 66B, page 191	...	...	...	...	...	...	...	...	...	...	...	...	...	...	68,83,785
TOTAL INDIA—CIVIL WORKS	7,47,001	19,16,009	8,720	23,000	11,62,343	3,86,687	16,700	447	1,482	84,002	5,020	1,509	31	43,52,951	72,79,625

Add—CHARGES IN ENGLAND:

Furlough Allowances of Military Officers in the Public Works Department	
Absentee Allowances of Civil Officers in the Public Works Department	
Passage, etc., of Officers on appointment to the Public Works Department, etc.	
Allowances and expenses of Officers on special duty, and visiting Works, etc.	
Stores for India	

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES:

Provincial Expenditure as per Account No. 64	

ABS

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,43,64,230	8,92,47,360	10,36,11,590
Railways	...	21,213	21,213
TOTAL	1,43,64,230	8,92,68,573	10,36,32,803

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1913-14.

PROVINCES.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			MADRAS.					
Central India.	Hyderabad.	Burma.	Assam.	Bengal Proper.	Port Blair.	Bihar and Orissa.	United Provinces of Agra and Oudh Proper.	Rajputana.	Punjab.	North-West Frontier Province.	Madras Proper.	Coorg.	Bombay.	GRAND TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,35,571	1,07,060	3,99,314	21,313	9,86,975	83,240	1,40,316	5,28,026	1,23,681	4,13,355	5,27,523	94,839	55,688	5,15,843	63,13,585
28,197	14,340	60,709	13,640	1,97,255	58,006	27,977	97,590	35,650	1,40,158	1,84,138	61,921	13,659	1,91,393	19,45,882
40,906	...	...	...	11,431	...	...	...	42,122	...	9,99,343	...	33,816	...	13,91,239
2,44,271	1,212	...	...	40,386	...	...	...	1,35,565	...	10,72,215	...	99,641	...	18,49,804
123	...	...	...	...	...	...	...	1,00,000	...	22,050	...	—184	11,278	80,509
3,400	...	...	...	...	...	...	...	...	...	17,056	...	36	...	1,88,425
5,52,468	1,22,612	4,60,023	34,953	12,36,047	1,41,246	1,68,293	6,25,616	4,37,018	5,53,513	28,22,325	1,56,760	2,02,656	7,18,514	1,17,69,441
1,11,430	9,041	58,546	6,684	2,54,572	25,956	36,864	1,16,348	92,709	72,842	4,30,256	28,220	62,270	1,44,739	21,20,315
30,217	675	4,038	441	18,169	...	2,569	8,031	14,239	4,658	40,985	1,890	9,714	9,849	1,98,783
—11,821	391	—03,724	...	2,908	...	...	—3	485	—1,385	—188	...	8,972	...	—90,884
6,82,294	1,32,719	4,28,883	42,078	15,11,696	1,67,202	2,07,726	7,49,992	5,44,451	6,29,628	32,93,378	1,86,870	2,83,612	8,73,102	1,39,97,658
44,992	...	*64,828*	...	*22,465*	...	...	*13,361*	*1,37,869*	*5,077*	*9,372*	...	*4,612*	*22,799*	*3,42,995*
6,37,302	1,32,719	3,64,055	42,078	14,89,231	1,67,202	2,07,726	7,36,631	4,06,582	6,24,551	32,84,006	1,86,870	2,79,000	8,50,303	1,36,54,663
...	...	..	...	5,000	...	...	...	...	23,403	1,78,780	...	...	...	7,09,567
...	...	1,01,11,603	66,17,426	1,02,18,648	...	83,23,760	90,03,926	...	96,94,507	...	1,64,89,730	...	1,19,03,975	8,92,47,360
6,37,302	1,32,719	1,04,75,658	66,59,504	1,17,12,879	1,67,202	85,31,486	97,40,557	4,06,582	1,03,42,461	34,62,786	1,66,76,600	2,79,000	1,27,54,278	10,36,11,590
80,49,646				1,18,80,081			1,01,47,139				1,69,55,600			
														6,907,440
												9,751		
												66,121		
												1,761		
												685		
													78,318	
													22,866	101,184
													GRAND TOTAL CIVIL WORKS . . . . . £	7,008,624
														21,213
													Total Construction of Railways, converted into £ at R15 = £1	1,414

TRACT

TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	England.	GRAND TOTAL.
£	£	£
6,907,440	101,184	7,008,624
1,414	...	1,414
6,908,854	101,184	7,010,038

K. Other Public Works.

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1913-14.

IMPERIAL.	INDIA, GENERAL.											Bengal.	Punjab.	N.-W. Frontier Province.	TOTAL.
	Hyderabad	Delhi Province.	Simla.	Mysore Residency.	Bangalore.	Gyantse Trade Agency.	Baluchistan.	Seistan.	Central India.	Coorg.	TOTAL.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.															
Civil Buildings															
New Works (66O)	23,000	...	...	...	...	...	37,047	...	...	...	60,047	...	23,403	1,175	84,625
Repairs (66P)	...	...	...	1,482	5,020	...	23,124	...	...	...	29,626	...	...	4,489	34,115
Communications															
New Works (66Q)	...	...	...	...	...		10,388	...	...	...	10,388	...	...	57	10,445
Repairs (66R)	...	...	...	...	...	1,509	21,342	...	...	...	22,851	...	...	1,604	24,455
Miscellaneous Public Improvements—															
New Works (66S)	...	...	...	...	...	...	64,902	...	...	...	64,902	...	...	419	65,321
Repairs (66T)	...	...	...	...	...	...	3,752	447	...	...	4,199	5,000	...	170	9,369
TOTAL WORKS AND REPAIRS.	23,000	...	...	1,482	5,020	1,509	1,60,555	447	...	...	1,92,013	5,000	23,403	7,914	2,28,330
Establishment	...	480	...	...	...	...	54,350	...	...	31	54,861	...	...	19,651	74,512
Tools and Plant	...	...	...	...	...	...	513	...	...	...	513	...	...	...	513
Contributions	...	2,25,299	...	...	...	...	...	...	8,720	...	2,34,019	...	...	1,50,467	3,84,486
Miscellaneous	...	4,278	16,700	...	...	...	...	...	...	...	20,978	...	...	748	21,726
TOTAL IMPERIAL.	23,000	2,30,057	16,700	1,482	5,020	1,509	2,15,418	447	8,720	31	5,02,384	5,000	23,403	1,78,780	7,09,567
Total India converted into £ at R15=£1														£	47,304

No. 66B.—ABSTRACT of ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1913-1914.

PROVINCIAL.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I) .	24,36,258	21,06,831	9,27,847	42,47,697	33,48,621	20,77,575	32,03,666	40,78,376	38,30,799	2,62,52,670
Repairs (66J) . .	2,97,162	7,83,653	1,89,188	10,24,747	3,23,077	5,08,385	3,97,358	5,91,768	7,83,026	48,98,364
Communications—										
New Works (66K) .	11,91,795	14,84,475	25,55,653	3,09,208	8,89,370	5,47,961	9,42,805	2,41,901	11,33,542	92,96,710
Repairs (66L) . .	16,41,194	21,78,591	10,76,920	8,77,704	4,54,088	16,58,074	11,77,020	2,28,946	13,06,711	1,05,99,248
Miscellaneous Public Improvements—										
New Works (66M) .	13,892	5,96,992	1,40,969	1,18,999	44,114	2,15,184	7,44,362	4,60,701	14,80,616	38,15,829
Repairs (66N) . .	—75,709	1,83,425	20,344	77,963	6,202	1,03,929	67,512	27,731	63,651	4,75,048
TOTAL WORKS AND REPAIRS	55,04,592	73,33,967	49,10,921	66,56,318	50,65,472	51,11,108	65,32,723	56,24,423	85,98,345	5,53,37,869
Establishment . .	9,52,262	17,59,835	6,94,876	9,84,906	8,10,712	10,94,881	8,67,207	12,95,167	14,78,311	99,38,157
Tools and Plant .	1,26,694	2,12,341	62,578	82,852	2,48,304	50,747	47,603	1,82,493	2,96,718	13,10,330
Suspense . . .	—37,322	—24,855	—28,055	—79,691	1,51,882	—2,76,182	—1,14,647	—17,317	64,774	— 3,61,413
TOTAL .	65,46,226	92,81,288	56,40,320	76,44,385	62,76,370	59,80,554	73,32,886	70,84,766	1,04,38,148	6,62,24,943
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U) .	...	...	...	31,624	...	4,746	256	9,494	...	46,120
Repairs (66V) . .	...	...	...	833	...	9,156	25,210	21,682	...	56,881
Communications—										
New Works (66W) .	7,289	...	...	9,000	2,85,000	...	1,785	6,517	...	3,09,591
Repairs (66X) . .	3,781	...	66,602	6,230	30,782	4,524	10,246	32,908	...	1,55,076
Miscellaneous Public Improvements—										
New Works (66Y) .	580	...	2,58,143	5,73,699	9,35,744	7,525	1,63,157	19,281	...	19,58,129
Repairs (66Z) . .	...	...	25,546	7,08,799	7,95,864	15,488	39	3,853	...	15,49,589
TOTAL WORKS AND REPAIRS	11,653	...	3,50,291	13,30,185	20,47,390	41,439	2,00,693	93,735	...	40,75,386
Establishment . .	120	18,775	...	46,038	...	20,074	52,679	354	4,409	1,42,449
Tools and Plant .	...	...	...	...	...	...	...	501	...	501
Contributions . .	3,24,817	8,11,540	6,26,815	11,50,000	...	29,61,842	21,07,923	93,10,003	14,31,129	1,87,24,069
Miscellaneous . .	969	...	...	48,040	...	17	326	371	30,289	80,012
TOTAL .	3,37,559	8,30,315	9,77,106	25,74,263	20,47,390	30,23,372	23,61,621	94,04,964	14,65,827	2,30,22,417
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	68,83,785	1,01,11,603	66,17,426	1,02,18,648	83,23,760	90,03,926	96,94,507	1,64,89,730	1,19,03,975	8,92,47,360
Total India converted into £ at R15=£1									£	5,949,824

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

ADMINISTRA

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Agricultural.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General,	...	11,613	...	...	...	1,425	91,043	...	...	...	...	...	...	...	1
Military Works.						3,314	9,955	...	...	28,296	29,076	10,888	386	...	2
Delhi Province .	...	...	...	...	...	6,867	13,904	...	...	...	...	...	83,705	...	3
Baluchistan .	...	...	...	...	...	...	...	...	...	1,42,444	...	...	...	...	4
Viceregal Estates	...	...	...	...	...	2,03,319	3,491	...	...	...	...	86,551	...	...	5
Central Provinces and Berar Proper.	...	...	...	..	...	10,074	8	...	...	...	...	...	401	2,175	6
Central India .	2,463	...	...	...	...	177	269	...	...	...	...	..	...	...	7
Hyderabad .	...	...	...	...	...	61,546	74,861	...	...	...	...	5,456	...	...	8
Burma . .	...	1,96,616	...	...	...	10,029	11,278	...	...	...	...	...	...	...	9
Assam . .	...	...	...			41,584	3,24,778	...	...	...	5,786	2,159	9,725	...	10
Bengal Proper .	...	9,691	3,01,670	612	11,411	...	...	...	...	...	...	...	...	...	11
Port Blair .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
Bihar and Orissa	...	...	...	—3,063	...	75,685	3,260	20,409	...	...	...	10,924	...	...	13
U. P. of Agra and Oudh Proper.	1,25,999	...	...	51,910	...	2,34,267	4,622	...	...	...	...	...	622	...	14
Rajputana .	138	...	...	...	...	11,989	1,150	...	...	...	...	...	...	...	15
Punjab . .	...	...	...	...	...	24,075	9,409	...	...	1,697	72,313	...	...	...	16
N.-W. Frontier Province.	...	...	...	...	...	7,729	1,578	...	...	...	...	3,071	28,091	...	17
Madras Proper	...	49,567	1,610	...	...	16,682	34,709	...	...	...	...	—10,014	...	...	18
Coorg . .	3,763	...	...	...	...	116	68	...	...	...	...	...	6,683	57	19
Bombay . .	...	2,77,961	75,398	...	4,014	82,368	29,404	..	...	...	...	2,587	...	...	
TOTAL .	1,32,363	5,45,448	3,78,678	49,459	15,425	7,91,246	6,13,787	20,409	...	1,72,437	1,07,175	1,11,622	1,29,613	2,232	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

ADMINISTRA

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Agricultural.	Administration.	Miscellaneous.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	7,295	...	...	...	627	562	...	...	147	...	...	...	...	...	1
Delhi Province .	...	...	...	...	...	3,242	3,378	...	...	1,77,149	1,519	46,225	835	546	...	2
Baluchistan .	...	...	...	...	...	1,732	3,082	...	...	13,338	...	...	...	23,473	...	3
Viceregal Estates .	...	...	...	...	...	...	...	...		...	2,02,978	...	...	...	...	4
Central Provinces and Berar Proper.	...	...	...	...	...	8,688	2,887	...	...	...	...	...	2,072	...	...	5
Central India .	128	...	...	255	...	1,143	530	...	...	...	...	...		448	742	6
Hyderabad . .	...	...	...	...	...	613	446	...	...	...	...	...	...	...	...	7
Burma . .	...	4,110	...	...	...	19,630	15,176	..	...	...	...	...	11,006	...	...	8
Assam . .	...	...	...	...	...	5,729	5,024	...	877	...	...	...	...	...	...	9
Bengal Proper .	...	9,621	21,422	757	6,685	15,964	16,632	...	...	...	4,188	7,378	4,567	...	...	10
Port Blair . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
Bihar and Orissa .	...	90	...	2,023	...	7,344	1,499	9,745	...	...	...	...	...	...	...	12
U. P. of Agra and Oudh Proper.	...	562	...	32,951	..	18,735	5,989	...	...	343	...	...	3,476	...	...	13
Rajputana . .	70	...	...	17	...	1,728	1,241	...	...	...	...	...	...	385	...	14
Punjab . .	...	...	...	...	...	20,013	12,825	268	...	...	...	21,217	...	...	...	15
N.-W. Frontier Province.	...	...	...	...	...	2,299	2,138	...	...	979	...	...	106	11,005	27	16
Madras Proper .	..	8,218	477	...	...	15,079	8,583	...	...	...	...	...	2,139	...	...	17
Coorg . . .	19	...	...	...	...	274	309	...	...	839	...	...	...	1,654	169	18
Bombay . .	...	11,564	62,494	102	9,553	40,922	10,668	...	...	1,948	...	...	13,374	...	...	19
TOTAL .	217	41,460	84,393	35,405	16,238	1,63,762	90,869	10,013	877	1,94,743	2,08,685	74,820	37,575	37,511	938	

IMPERIAL FUNDS on CIVIL BUILDINGS WORKS.

Item No.	Residences for Local Governments and Secretariat Offices.	Stamp and Stationery Office.	Political Agencies.	Miscellaneous.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
TION.															
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,852	...	1,675	107	...	...	1,98,784	2,477	...	50,884	21,097	28,800	4,11,757	...	4,11,757
2	1,803	...	...	1,93,417	36,714	13,413	1,094	1,151	8,163	27,573	33,665	4,16,221	8,15,128	...	8,15,128
3	4,369	...	17,678	20,637	1,517	28,250	79	62	12,031	1,14,322	35,509	73,554	4,12,484	...	4,12,484
4	...	...	...	...	...	...	...	...	...	...	...	...	1,42,444	...	1,42,444
5	...	...	...	...	5,667	...	...	...	...	...	...	...	2,99,028	...	2,99,028
6	32,778	...	52,331	...	...	761	40	...	2,234	48,704	21,451	62,599	2,36,069	*498*	2,35,571
7	18,968	...	...	...	...	...	...14	157	62,074	25,362	395	...	1,07,402	*342*	1,07,060
8	...	...	...	...	...	...	46,4	...	...	...	...	14,421	3,99,314	...	3,99,314
9	...	...	...	...	...	...		...	...	...	...	...	21,313	...	21,313
10	...	1,56,055	1,909	...	42,116	...	16,757	...	...	...	3	85,302	10,09,558	*22,583*	9,86,975
11	...	...	...	...	...	...	...	...	83,240	...	...	...	83,240	...	83,240
12	...	...	2,731	...	...	...	53	...	...	...	...	41,241	1,40,316	...	1,40,316
13	...	...	...	...	98,817	...	1,403	...	...	...	...	84	5,28,026	...	5,28,026
14	26,365	...	322	...	...	39,305	2,458	4,682	811	8,232	7,650	71,411	1,75,135	*51,454*	1,23,681
15	...	...	...	...	1	...	16,915	...	...	...	542	2,92,993	4,17,945	*4,590*	4,13,355
16	81,749	...	71,491	1,243	4,315	8,765	...	25,605	40,423	73,307	13,745	1,66,411	5,27,523	...	5,27,523
17	...	...	...	...	...	...	828	...	...	...	...	1,709	97,091	*252*	94,839
18	263	...		4,248	774	14,596	3,064	...	6,326	...	10,568	5,210	55,736	*48*	55,688
19	...	...	12,513	...	...	...	19,271	...	...	...	...	12,394	5,15,910	*67*	5,15,843
	1,70,147	1,56,055	1,00,700	2,19,652	1,89,921	1,05,090	3,07,166	34,134	2,15,302	3,48,383	1,44,625	12,72,350	63,93,419	*79,834*	63,13,585

Total India converted into £ at R15=£1 . £ 420,906

from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

Item No.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
TION.															
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,224	...	477	...	...	...	1,32,964	142	96	927	6,411	33,556	1,89,428	...	1,89,428
2	...	...	...	...	57,999	877	2,637	2,151	3,065	2,784	2,879	20,487	3,25,673	...	3,25,673
3	4,284	...	14,746	...	...	...	103	35	3,027	6,241	3,372	2,538	75,971	...	75,971
4	...	...	...	...	..	...	...	...	...	...	...	...	2,02,978	...	2,02,978
5	...	...	...	...	461	...	13,091	...	...	...	...	...	27,199	...	27,199
6	6,247	...	4,980	...	25	...	684	45	2,204	1,461	916	8,389	28,197	...	28,197
7	10,393	...	...	...	...	...	1,126	77	...	1,698	531	...	14,884	*544*	14,340
8	...	...	...	...	...	...	9,752	...	...	...	...	1,035	60,709	...	60,709
9	...	...	...	...	538	...	1,385	...	...	...	...	87	13,640	...	13,640
10	...	...	1,214	1,331	14,232	...	26,618	...	...	...	140	66,506	1,97,255	...	1,97,255
11	...	...	...	...	...	...	...	...	58,006	...	...	...	58,006	...	58,006
12	...	...	1,489	...	...	...	1,817	...	...	...	...	3,970	27,977	...	27,977
13	...	...	...	...	22,338	...	13,558	...	...	...	...	338	97,590	...	97,590
14	6,337	...	1,152	...	1,396	5,034	5,882	1,748	1,703	4,304	677	4,260	35,934	*284*	35,650
15	...	...	...	...	...	...	7,011	...	...	...	954	77,870	1,40,158	...	1,40,158
16	36,515	...	44,175	...	333	3,473	84	4,477	5,634	5,240	931	66,722	1,84,138	...	1,84,138
17	...	...	...	...	...	...	23,368	...	...	...	...	4,057	61,921	...	61,921
18	965	...	...	..	753	862	1,747	161	2,077	...	923	2,907	13,659	...	13,659
19	...	...	8,089	...	...	134	27,701	...	...	...	...	4,907	1,91,456	*63*	1,91,393
	70,965	...	76,322	1,331	98,075	10,380	2,69,528	8,836	75,812	22,655	17,734	2,97,629	19,46,773	*891*	19,45,882

Total India converted into £ at R15=£1 £ 129,725

K.—Other Public Works.

No. 66E.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds on Roads and other Works of Communications.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	...	...	...	...	...	...	...	...	...	492	...	...	492	...	492
Delhi Province	1,50,284	...	...	...	...	...	...	...	...	...	...	...	1,50,284	...	1,50,284
Baluchistan	...	13 905	22	81,238	...	...	...	...	...	17,680	...	...	1.12,845	...	1,12,845
Central India	15,001	10,352	...	...	...	...	...	...	2,004	10,372	3,177	...	40,906	...	40,906
Bengal	8,069	...	...	...	...	...	...	...	...	3,362	...	...	11,431	...	11,431
Rajputana	16,040	21,994	...	1,977	...	...	...	...	...	38	2,073	...	42,122	...	42,122
North-West Frontier Province	1,97,505	6,27,779	...	1,15,234	...	...	...	...	39,944	17,911	6	964	9,99,343	...	9,99,343
Coorg	33,823	...	...	35	..	...	...	...	...	...	...	...	33,858	*42*	33,816
Total	4,20,722	6,74,030	22	1,98,484	...	...	...	...	41,948	49,855	5,256	964	13,91,281	*42*	13,91,239
Total India converted into £ at Rs. 15=£1														**£**	**92,749**

No. 66F.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds on Repairs to Roads and other Works of Communications.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	5,275	...	...	...	...	...	...	...	...	604	...	...	5,879	...	5,879
Delhi Province	1,54,631	...	...	...	...	...	...	...	...	...	3,205	...	1,57,836	...	1,57,836
Baluchistan	1,363	33,793	...	43,492	...	...	1,927	...	...	12,224	...	...	92,799	...	92,799
Central India	82,986	1,59,624	...	...	...	...	...	...	2,063	1,949	1,899	...	2,48,521	*4,250*	2,44,271
Hyderabad	...	...	1,175	...	...	...	...	...	...	...	37	...	1,212	...	1,212
Bengal	35,417	...	...	...	...	...	...	...	...	4,969	...	...	40,386	...	40,386
Rajputana	58,052	70,787	...	5,947	...	...	215	...	...	1,613	3,932	...	1,40,549	*4,984*	1,35,565
North-West Frontier Province	4,48,716	3,52,437	52,191	68,725	...	..	...	...	95,286	14,595	34,758	5,507	10,72,215	...	10,72,215
Coorg	97,993	...	...	1,648	...	...	...	...	...	...	...	...	99,641	...	99,641
Total	8,84,433	6,16,641	53,366	1,19,812	...	...	2,142	...	97,349	35,957	43,831	5,507	18,59,038	*9,234*	18,49,804
Total India converted into £ at Rs. 15=£1														**£**	**123,320**

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-Gederal, Military Works	...	...	...	...	5,662	...	...	...	...	...	5,662	...	5,662
Delhi Province	741	...	...	—45,914	—28,474	15,193	...	...	...	—54,478	—1,12,932	...	—1,12,932
Baluchistan	...	...	...	...	42,435	4,107	...	...	362	7,608	54,512	...	54,512
Central India	...	...	...	...	123	...	...	...	...	...	123	...	123
Hyderabad	...	...	...	...	2,669	...	...	...	...	...	2,669	*2,669*	...
Rajputana	...	...	...	...	3,89,569	...	...	...	...	50	3,89,619	*2,89,619*	1,00,000
North-West Frontier Province	...	...	165	...	17,326	3,202	...	...	...	1,357	22,050	...	22,050
Coorg	1,453	146	...	...	1,819	...	...	...	...	26	3,444	*3,628*	*—184*
Bombay	...	...	...	...	11,278	...	...	...	...	...	11,278	...	11,278
TOTAL	2,194	146	165	—45,914	4,42,407	22,502	...	...	362	—45,437	3,76,425	*2,95,916*	80,509
											Total India converted into £ at R15=£1	**£**	**5,367**

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	...	...	79,052	65,181	3,571	...	...	...	7,129	1,54,933	...	1,54,933
Baluchistan	...	...	...	...	12,678	28	...	...	...	294	13,000	...	13,000
Central India	...	...	...	...	...	...	...	...	...	3,400	3,400	...	3,400
Hyderabad	...	...	...	...	3,182	...	...	...	...	...	3,182	*3,182*	...
Rajputana	...	...	...	...	9,684	...	...	...	...	...	9,684	*9,684*	...
North-West Frontier Province	...	...	4,276	...	12,292	...	...	...	...	488	17,056	...	17,056
Coorg	...	...	...	...	...	...	...	...	...	36	36	...	36
TOTAL	...	...	4,276	79,052	1,03,017	3,599	...	...	...	11,347	2,01,291	*12,866*	1,88,425
											Total India converted into £ at Rs. 15=£1	**£**	**12,562**

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar . . .	...	89,955	...	1,675	...	71,389	...	1,73,044	1,37,017	1,12,521	...	...	...	1,15,604
Burma . . .	...	57,889	...	...	...	60,316	...	56,263	9,791	25,903	...	12,451	...	63,098
Assam . . .	...	5,348	...	...	...	63,197	6,652	23,676	20,647	17,711	...	9,155	...	21,403
Bengal . . .	...	...	3,879	...	...	6,790	...	1,61,128	27,694	5,63,822	...	181	...	66,567
Bihar and Orissa .	...	...	...	...	...	...	...	3,40,228	9,890	2,99,750	...	18,454	...	19,719
U. P. of Agra and Oudh	...	5,900	...	...	...	46,252	...	3,27,862	20,930	48,430	347	...	...	20,801
Punjab . . .	..	470	...	...	...	1,60,531	...	2,79,827	92	50,108	5,001	...	...	4,44,153
Madras . . .	..	1,66,840	...	...	...	1,39,536	...	9,92,956	1,000	1,25,064	3,266	...	1,44,818	1,299
Bombay . . .	...	9,525	...	...	...	...	170	4,27,623	85,388	2,42,157	...	5,861	...	30,597
TOTAL .	...	3,35,927	3,879	1,675	...	5,48,011	6,822	27,82,607	3,12,449	14,85,466	8,614	46,102	1,44,818	7,83,241

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery office.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar . . .	4,676	...	...	...	...	2,625	...	24,071	6,302	30,934	...	...	...	606
Burma . . .	7,268	...	...	...	...	25,143	...	39,490	1,962	94,852	...	2,106	...	1,477
Assam . . .	1,257	...	...	...	...	13,945	2,157	6,638	3,763	19,643	4	3,465	...	3
Bengal . . .	...	1,162	...	...	...	3,674	...	63,418	8,855	2,42,988	...	881	...	1,114
Bihar and Orissa .	...	...	...	...	...	...	...	41,165	7,462	98,276	...	13	...	3,014
U. P. of Agra and Oudh	757	...	...	...	...	14,073	...	1,09,073	6,006	78,617	1,843	...	...	10,215
Punjab . . .	245	...	...	...	...	9,789	...	50,971	492	44,642	2,851	...	...	11,209
Madras . . .	5,352	...	...	...	...	25,097	...	55,755	42	92,210	5,829	23,550	2,611	316
Bombay . . .	4,345	...	...	...	...	...	2,714	1,57,832	15,152	77,885	...	10,262	69	3,693
TOTAL .	23,900	1,162	...	..	...	94,346	4,871	5,48,413	50,036	7,80,047	10,527	40,277	2,680	31,647

Provincial Funds on Civil Buildings—Works.

Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
12,296	4,76,666	12,989	2,82,426	33,920	4,82,314	2,26,886	13,384	25,698	...	68,550	3,93,180	26,79,514	*2,43,256*	24,36,258
5,413	3,45,863	2,713	1,19,924	2,72,520	3,48,799	4,45,810	...	39,041	12,663	20,178	2,08,196	21,06,831	...	21,06,831
1,601	2,99,680	4,534	5[illegible],030	65,800	1,16,804	1,41,534	2,102	...	...	60,100	12,873	9,27,847	...	9,27,847
9,959	7,81,125	2,288	2,92,955	3,83,535	10,72,196	7,03,195	45,162	...	...	—2,068	1,94,484	43,12,892	*65,195*	42,47,697
14,481	8,47,137	4,427	3,62,626	2,19,906	2,62,509	2,54,971	29,596	...	...	1,08,641	5,79,429	33,71,764	*23,143*	33,48,621
27,148	7,33,130	3,850	1,15,537	40,634	2,08,945	4,69,712	28,234	3,966	...	53,032	2,61,099	24,15,809	*3,38,234*	20,77,575
51,870	6,14,916	5,151	1,19,777	1,56,190	6,50,877	2,76,967	...	1,25,916	...	42,032	2,74,657	32,58,535	*54,869*	32,03,666
16,140	2,77,151	2,573	1,32,790	1,43,663	13,29,292	3,68,549	77,961	16	6,037	1,57,200	29,195	41,15,349	*41,973*	40,73,376
1,47,369	8,66,089	2,640	2,54,640	56,153	9,40,171	9,07,634	533	33,308	...	60,305	2,72,892	43,43,055	*5,12,256*	38,30799
2,86,277	52,41,757	41,165	16,85,705	13,72,321	54,11,907	37,95,258	1,96,975	2,27,945	18,700	5,67,979	22,26,005	2,75,31,596	*12,78,926*	2,62,52,670

Total India converted into £ at Rs. 15=£1 £ 1,750,178

Provincial Funds on Repairs to Civil Buildings.

Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,321	24,035	4,116	65,796	20,338	68,688	12,820	144	829	...	24,201	4,474	2,97,576	*414*	2,97,162
24,916	19,217	5,322	61,965	47,152	1,65,757	1,54,774	...	4,932	469	16,968	1,09,883	7,83,653	...	7,83,653
6,512	18,171	2,166	39,975	7,701	20,746	14,089	196	1,168	...	22,768	4,821	1,89,188	...	1,89,188
6,014	1,14,064	4,371	1,58,670	91,664	85,060	1,05,079	5,248	...	...	16,783	1,17,473	10,26,518	*1,771*	10,24,747
6,121	21,447	3,284	41,317	42,144	28,447	10,709	737	...	...	12,847	7,162	3,24,145	*1,068*	3,23,077
35,024	64,686	7,099	41,055	6,134	11,788	87,220	2,506	1,602	...	24,304	13,444	5,15,446	*7,061*	5,08,385
32,510	42,979	6,604	36,072	56,121	17,891	27,458	...	796	...	31,113	26,322	3,98,065	*707*	3,97,358
40,207	35,962	3,776	32,360	13,348	44,348	71,093	9,649	8,644	...	91,570	31,815	5,93,534	*1,766*	5,91,768
25,008	63,743	14,839	46,420	60,038	1,36,254	1,25,032	83	5,034	...	26,174	16,592	7,91,169	*8,143*	7,83,026
1,79,233	4,04,304	51,577	5,23,630	3,44,640	5,78,979	6,08,274	18,563	23,005	469	2,66,728	3,31,986	49,19,294	*20,930*	48,98,364

Total India Converted into £ at Rs. 15=£1 £ 326,558

K.—Other Public Works.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	14,984	6,52,436	42,362	2,29,529	29,000	...	1,10,135	...	36,032	49,628	51,424	5,398	12,20,928	*29,133*	11,91,795
Burma	8,24,578	65,309	3,04,057	1,69,179	...	35,659	6,877	9,408	105	44,588	3,665	21,050	14,84,475	...	14,84,475
Assam	1,28,537	...	19,72,268	3,26,050	...	4,756	2,070	—4,118	27,653	47,859	21	50,557	25,55,653	...	25,55,653
Bengal	1,74,888	214	77,475	21,681	...	...	...	...	...	32,108	2,409	433	3,09,208	...	3,09,208
Bihar and Orissa	7,28,073	1,970	279	1,43,108	...	...	...	...	...	7,497	4,867	3,576	8,89,370	...	8,89,370
U. P. of Agra and Oudh	2,62,295	8,412	75,282	63,034	1,219	...	...	...	1,33,770	3,370	2,700	156	5,50,238	*2,277*	5,47,961
Punjab	7,29,401	7,039	1,66,221	5,760	...	...	...	...	...	33,272	...	11,813	9,53,506	*10,701*	9,42,805
Madras	3,10,650	78,099	...	...	...	...	...	1,225	—165	...	...	100	3,89,909	*1,48,008*	2,41,901
Bombay	2,14,870	5,60,219	3,548	2,69,191	60,498	9,386	...	7,675	24,820	6,225	6,183	17	11,02,632	*29,090*	11,33,542
Total	33,88,276	13,73,698	26,41,492	12,27,532	90,717	49,801	1,19,082	14,190	2,22,215	2,24,547	71,269	93,100	95,15,919	*2,19,209*	92,96,710
													Total India converted into £ at R15–£1		**619,781**

No. 66L.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds on Repairs to Roads and other Works of Communications.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	1,58,929	10,92,079	89,149	2,38,896	...	...	5,801	...	17,454	40,098	...	1,252	16,43,658	*2,464*	16,41,194
Burma	12,36,394	40,423	3,46,262	2,84,221	...	60,519	1,21,033	75,873	...	13,276	590	...	21,78,591	...	21,78,591
Assam	3,98,254	9,597	3,11,254	2,38,116	2,111	36,971	380	8,911	46,600	22,315	2,426	—15	10,7[illegible],920	...	10,76,920
Bengal	7,34,150	7,201	62,000	69,601	...	...	...	1,613	...	9,380	1,381	...	8,85,326	*7,622*	8,77,704
Bihar and Orissa	3,62,967	11,301	1,460	65,908	...		...	...	...	8,664	3,192	596	4,54,088	...	4,54,088
U. P. of Agra and Oudh	13,83,321	61	82,737	41,987	...	...	...	...	59,223	20,277	76,888	3,569	16,68,063	*9,989*	16,58,074
Punjab	9,57,949	1,910	78,726	19,813	...	...	...	...	64,208	8,658	42,325	3,037	11,77,226	*206*	11,77,020
Madras	2,21,057	5,096	...	...	...	...	...	8,936	...	...	...	637	2,35,726	*6,780*	2,28,946
Bombay	5,52,674	4,12,335	21,840	2,06,289	32,730	7,365	119	12,434	—5	4,958	55,877	90	13,06,706	—*5*	13,06,711
Total	60,05,695	15,80,003	9,93,428	11,64,831	34,841	1,04,855	1,27,333	1,07,767	1,87,480	1,27,626	1,82,679	9,766	1,06,26,364	*27,056*	1,05,99,248
													Total India converted into £ at R15=£1 . £		**706,616**

No. 66M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	1,208	...	...	1,26,522	2,79,198	...	...	...	...	7,592	4,14,520	*4,00,628*	13,892
Burma	45,260	45,721	4,359	2,13,405	1,67,634	596	54,590	...	...	65,427	5,96,992	...	5,96,992
Assam	21,549	...	...	46,034	6,292	...	...	...	...	67,094	1,40,969	...	1,40,969
Bengal	17,776	...	...	1,330	11,120	57,947	1,726	...	...	40,145	1,30,054	*11,055*	1,18,999
Bihar and Orissa	16,117	...	...	4,254	1,075	503	...	...	...	22,165	44,114	...	44,114
U. P. of Agra and Oudh	1,68,468	...	1,473	1,21,388	3,47,383	...	...	...	...	61,615	7,00,332	*4,85,148*	2,15,184
Punjab	...	3,264	5,890	3,95,065	2,78,925	...	...	3,52,445	...	1,134	10,36,723	*2,92,361*	7,44,362
Madras	16,900	...	...	7 3,,964	1,74,405	21,671	3,168	...	...	52,367	10,05,475	*5,44,774*	4,60.701
Bombay	3,009	...	—27	13,02,227	11,861	—1,338	65,357	...	...	1,00,038	14,81,127	*511*	14,80,616
TOTAL	2,90,287	48,985	11,695	29,47,189	12,77,898	79,379	1,24,851	3,52,445	...	4,17,577	55,50,306	*17,34,477*	38,15,829
												Total India converted into £ at R15=£1 . £	**254,388**

No. 66N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	...	...	...	14,638	2,179	...	...	...	—80,644	962	—62,865	*12,844*	—75,709
Burma	32,620	...	98,902	11,939	4,378	1,291	26,380	...	...	7,915	1,83,425	...	1,83,425
Assam	3,379	84	...	9,102	1,943	...	...	...	...	5,836	20,344	...	20,344
Bengal	15,011	...	16,237	525	2,763	4,363	...	715	...	38,349	77,963	...	77,963
Bihar and Orissa	...	...	...	...	270	2,601	...	...	...	3,331	6,202	...	6,202
U. P. of Agra and Oudh	4,664	...	108	16.164	28,156	...	...	...	...	70,072	1,19,164	*15,235*	1,03,929
Punjab	...	61	59,237	3,935	...	...	...	—5,714	...	11,906	69,425	*1,913*	67,512
Madras	22,893	...	320	17,859	190	...	...	463	...	66	41,791	*14,060*	27,731
Bombay	517	...	893	6,878	303	4,076	2,157	...	...	50,486	65,310	*1,659*	63,651
TOTAL	79,084	145	1,75,697	81,040	40,182	12,331	28,537	—4,536	—80,644	1,88,923	5,20,759	*45,711*	4,75,048
												Total India converted into £ at R15=£1 . £	**31,670**

K.—Other Public Works.

No. 66O.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds by Civil Department on Civil Buildings—Works.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General—																										
Baluchistan	2,543	...	...	...	105	...	...	...	...	...	...	...	...	...	...	6,621	2,094	...	...	1,789	477	15,433	7,985	37,047	...	37,047
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,000	...	...	...	...	...	...	23,000	...	23,000
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,403	...	...	...	23,403	...	23,403
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,137	38	1,175	...	1,175
Total	2,543	...	...	...	105	...	...	...	...	...	...	...	...	...	...	6,621	25,094	...	...	25,192	477	16,570	8,023	84,625	...	84,625
Total India converted into £ at R15=£1																									**£**	**5,642**

No. 66P.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds by Civil Department on Repairs to Civil Buildings.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	1,314	...	...	...	...	...	...	...	129	...	...	784	...	...	...	5,260	1,177	...	355	1,021	398	7,751	4,935	23,124	...	23,124
Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,020	5,020	...	5,020
Mysore Residency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,482	...	...	...	...	...	1,482	...	1,482
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,226	263	4,489	...	4,489
Total	1,314	...	...	...	...	...	...	...	129	...	...	784	...	...	...	5,260	1,177	1,482	355	1,021	398	11,977	10,218	34,115	...	34,115
Total India converted into £ at R15=£1																									**£**	**2,274**

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	599	...	...	...	...	100	...	6,738	2,951	10,388	...	10,388
N.-W. F. Province	(a) 57	...	...	...	...	...	...	...	...	...	...	57	...	57
TOTAL	57	...	599	...	...	...	...	100		6,738	2,951	10,445	...	10,445
												Total India converted into £ at R15=£1		**696**

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	100	1,322	...	1,986	235	...	1,954	377	...	10,258	...	5,110	21,342	...	21,342
Gyantse	...	...	...	...	..	...	...	...	...	...	...	1,509	1,509	...	1,509
N.-W. F. Province	(a) 285	...	(a) 1,307	...	...	...	...	...	...	...	...	12	1,604	...	1,604
TOTAL	385	1,322	1,307	1,986	235	...	1,954	377	...	10,258	...	6,631	24,455	...	24,455
													Total India converted into £ at R15=£1	**£**	**1,630**

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	56,010	...	...	...	3,055	4,000	...	...	...	1,837	64,902	...	64,902
N. W. Frontier	127	...	...	...	292	...	...	...	...	...	419	...	419
TOTAL	56,137	...	...	...	3,347	4,000	...	...	...	1,837	65,321	...	65,321
											Total India converted into £ at R15=£1	**£**	**4,355**

(a) Includes figures for "Partially bridged and drained" also

No. 66T.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	59	...	...	...	1,240	107	...	...	...	2,346	3,752	...	3,752
Seistan	...	...	...	...	...	...	...	...	...	447	447	...	447
Bengal	...	...	5,000	..	...	...	...	...	...	...	5,000	...	5,000
N.-W. F. Province	...	...	...	...	170	...	...	...	...	...	170	...	170
TOTAL	59	...	5,000	...	1,410	107	...	...	...	2,793	9,369	...	9,369
											Total India converted into £ at R15=£1	**£**	**625**

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,279	...	17,345	....	1,000	...	1,000	31,624	...	31,624
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,746	4,746	...	4,746
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	256	...	256	...	256
Madras	...	...	...	...	...	...	...	...	...	...	...	...	..	9,494	...	..	...	...	...	...	...	...	...	9,494	...	9,494
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	9,494	...	...	12,279	...	17,345	...	1,000	256	5,746	46,120	...	46,120
																								Total India converted into £ at R15 = £1	**£**	**3,075**

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	746	...	87	...	...	833	...	833
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	598	8,558	9,156	...	9,156
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,470	740	25,210	...	25,210
Madras	351	...	...	...	...	...	...	...	...	...	...	...	...	21,331	...	...	...	...	...	...	...	...	...	21,682	...	21,682
TOTAL	351	...	...	...										21,331				...	746	...	87	25,068	9,298	56,881	...	56,881
																								Total India converted into £ at R15=£1	**£**	**3,792**

No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	7,289	...	7,289	...	7,289
Bengal	9,000	...	...	...	...	...	...	...	...	...	...	...	9,000	...	9,000
Bihar and Orissa	...	...	...	...	...	...	...	...	2,85,000	...	...	...	2,85,000	...	2,85,000
Punjab	(a) 1,785	...	...	...	...	...	...	...	...	...	...	...	1,785	...	1,785
Madras	...	1,456	...	1,403	...	...	2,262	...	...	1,300	...	96	6,517	...	6,517
TOTAL	10,785	1,456		1,403	...	...	2,262	...	2,85,000	1,300	7,289	96	3,09,591	...	3,09,591
Total India converted into £ at R15=£1														£	20,639

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	3,784	...	3,784	...	3,784
Assam	...	...	...	...	...	...	...	...	14	66,588	...	...	66,602	...	66,602
Bengal	6,230	...	...	...	...	...	...	...	...	...	...	...	6,230	...	6,230
Bihar and Orissa	...	...	..	...	...	...	...	...	25,933	4,849	...	...	30,782	...	30,782
U. P. of Agra and Oudh	...	36	...	...	...	...	1,663	264	...	10	2,551	...	4,524	...	4,524
Punjab	(a) 9,271	...	(a) 670	...	...	...	...	...	55	...	...	250	10,246	...	10,246
Madras	...	3,222	...	13,686	1,809	...	10,537	1,215	...	1,921	...	518	32,908		32,908
TOTAL	15,501	3,258	670	13,686	1,809	...	12,200	1,479	26,002	73,368	6,335	768	1,55,076	...	1,55,076
Total India converted into £ at R15=£1														£	10,338

(a) Includes figures for "Partially bridged and drained" also.

No. 66Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. P. and Berar	...	...	...	...	580	...	...	...	...	...	...	580	...	580
Assam	2,565	...	17,126	...	2,27,406	...	...	...	...	...	11,046	2,58,143	...	2,58,143
Bengal	1,514	...	...	...	3,66,213	1,87,991	...	...	...	750	17,201	5,73,699	...	5,73,699
Bihar and Orissa	44,280	...	...	...	8,65,846	25,000	...	...	...	...	618	9,35,744	...	9,35,744
U. P. of Agra and Oudh	...	...	860	...	5,909	45	...	...	...	...	711	7,525	...	7,525
Punjab	1,63,157	...	...	...	...	...	...	...	...	...	...	1,63,157	...	1,63,157
Madras	12,791	216	...	...	4,433	39	...	...	...	...	1,802	19,281	...	19,281
TOTAL	2,24,307	216	17,986	...	14,70,417	2,13,075	...	...	...	750	31,378	19,58,129	...	19,58,129
Total India converted into £ at R15=£1													£	130,542

No. 66Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assam	8,042	...	13,654	3,500	350	...	...	...	...	...	...	25,546	...	25,546
Bengal	25,000	...	...	...	6,882	3,000	...	...	...	...	6,73,917	7,08,799	...	7,08,799
Bihar and Orissa	4,864	...	...	...	28,487	...	...	...	...	...	7,62,513	7,95,864	...	7,95,864
U. P. of Agra and Oudh	...	...	...	...	2,488	...	...	...	...	...	13,000	15,488	...	15,488
Punjab	39	...	...	...	...	...	...	...	...	...	...	39	...	39
Madras	52	90	...	...	1,712	...	...	...	...	...	1,999	3,853	...	3,853
TOTAL	37,997	90	13,654	3,500	39,919	3,000	...	...	...	...	14,51,429	15,49,589	...	15,49,589
Total India converted into £ at R15=£1													£	103,306

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Section L.—Military Receipts and Services.

Revenue £1,369,652 Expenditure £21,265,765.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective . .	67A	Abstract Account of Receipts . . .	207	...	1,080,631	...
„ „ . .	67B	Ditto ditto of Charges . . .	209	...	...	16,542,871
„ Non-Effective .	67A	Ditto ditto of Receipts . . .	207	...	122,875	...
„ „ . .	67B	Ditto ditto of Charges . . .	209	...	...	3,246,368
Army . . .	67C	Detailed Account of Receipts . . .	219	1,203,506	...	...
„ . . .	67D	Detailed Account of Charges . . .	241	19,789,239	...	...
„ . . .	67E	Statement of Established Strength . .	242 to 245	...	...	...
Marine . . .	68A	Receipts	246	...	89,542	...
„ . . .	68B	Expenditure	247	...	...	512,845
Military Works . .	69A	Receipts	248	...	76,604	...
„ . .	69B	Expenditure	249	...	...	947,297
		Details of Expenditure on—				
„ . .	69C	New Works	250	362,663	...	...
„ . .	69D	Repairs	251	308,195	...	...
Special Defence Works .	70	Expenditure . . .	252	...	...	16,384
				Total .	1,369,652	21,265,765

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPTS

Grants.	Head of Receipts.	For details see page	Peshawar Division.	Rawal-Pindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Volunteers)	210	4,289	4,131	6,819	9,113	9,335	6,724	9,571	10,683	1
IV	Supply and Transport (including Farms).	210	1,01,129	1,21,924	1,42,562	1,08,984	2,02,002	1,29,695	92,479	1,25,286	2
VI	Army Clothing Department, Supplies and Services	212	...	...	...	...	...	...	...	...	3
VII	Remount Establishments, Supplies and Services	212	...	...	...	...	...	...	...	...	4
VIII	Medical Services	214	492	981	1,135	612	524	74	202	2,103	5
IX	Medical Stores	214	...	...	...	...	...	...	...	...	6
X	Ordnance Establishments, Supplies and Services	214	...	...	...	...	...	...	...	...	7
XII	Education	216	48	57	31,488	233	98	6,804	288	1,044	8
XIV	Miscellaneous Services	216	1,801	39,910	—225	6,85,723	59,911	4,58,176	42,523	802	9
XV	Hutting	216	10,611	12,277	15,472	19,795	11,546	143	13,163	5,760	10
XVI	Conveyance by Road, River and Sea	218	4,086	6,055	4,429	7,850	4,384	4,209	6,617	4,997	11
XVII	Conveyance by Rail	218	...	...	...	...	...	...	...	...	12
XVIII	Cantonments	218	409	242	2,090	852	999	2,067	3,309	3,081	13
	TOTAL EFFECTIVE SERVICES		1,22,865	1,85,577	2,03,770	8,33,162	2,88,799	6,08,559	1,68,152	1,53,756	14
	NON-EFFECTIVE SERVICES.										
XIX	Rewards for Military Services	218	255	303	549	504	8,271	111	136	85	15
XX	Pensions	218	72,343	74,943	1,11,474	87,965	4,83,519	84,149	1,14,479	93,808	16
	TOTAL NON-EFFECTIVE SERVICES		72,598	75,246	1,12,014	88,469	4,91,790	84,260	1,14,615	93,893	17
	TOTAL ARMY RECEIPTS		1,95,463	2,60,823	3,15,784	9,21,631	7,80,589	6,92,819	2,82,767	2,47,649	18

(a) *Vide* footnote (a) at pages 212 and 213.

for the Year ended 31st March 1914.

No. of Items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	9,439	1,891	...	...	...	1,030	...	73,025	4,868	782	5,650
2	1,15,479	39,234	4,472	4,952	23,410	75,268	19,80,411	32,67,317	217,821	...	217,821
3	...	...	...	...	...	...	(a) 24,64,966	24,64,966	164,331	3,719	168,050
4	...	...	...	...	...	...	2,27,684	2,27,684	15,179	...	15,179
5	391	1,101	...	...	...	32	...	8,314	554	...	554
6	...	...	...	...	...	...	11,35,404	11,35,404	75,694	...	75,694
7	...	...	...	...	...	...	26,25,293	26,25,293	175,019	9,322	184,341
8	266	89	...	...	...	7	...	40,422	2,695	...	2,695
9	1,38,395	98	—6	8,274	24	—5	8,006	14,43,407	96,227	157,138	253,365
10	8,268	...	2,880	2,880	2,880	...	...	1,05,675	7,045	...	7,045
11	2,932	1,391	...	...	2	380	...	47,332	3,156	144,066	147,222
12	...	...	...	...	...	...	31,419	31,419	2,095	...	2,095
13	192	558	...	...	5	...	...	13,804	920	...	920
14	2,75,362	44,362	7,346	•16,106	26,351	76,712	84,73,183	1,14,84,062	765,604	315,027	1,080,631
15	132	126	81	66	97	1	...	10,708	714	...	714
16	77,871	37,442	16,286	12,692	15,425	7,632	...	12,90,028	86,002	36,159	122,161
17	78,003	37,568	16,367	12,758	15,522	7,633	...	13,00,736	86,716	36,159	122,875
18	3,53,365	81,930	23,713	28,864	41,873	84,345	84,73,183	1,27,84,798	852,320	351,186	1,203,506

No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGES

Grants.	HEAD OF EXPENDITURE.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	EFFECTIVE SERVICES.										
1	Administration . .	220	3,11,843	5,54,909	29,41,418	3,98,562	5,86,969	3,48,574	3,58,535	4,64,998	1
2	Military Accounts . .	220	1,24,491	3,40,524	2,04,395	1,64,711	5,42,683	1,55,816	1,56,925	3,25,012	2
3	Regimental Pay, Allowances and Charges (including Volunteers) . .	224	83,71,218	1,16,09,855	1,39,70,584	1,41,80,594	1,53,35,445	1,04,36,927	1,47,13,955	1,04,16,104	3
4	Supply and Transport (including Farms) .	226	26,75,891	46,36,112	43,21,266	31,72,749	32,37,835	26,69,438	27,63,308	23,14,747	4
5	Veterinary Services .	226	27,400	80,719	67,235	42,680	72,532	25,469	64,487	36,298	5
6	Army Clothing Department, Supplies and Services . . .	228	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services .	228	...	...	...	...	...	...	...	...	7
8	Medical Services . .	230	3,04,790	5,24,841	7,46,126	6,99,137	7,40,531	4,26,380	6,12,200	5,54,989	8
9	Medical Stores . .	230	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services .	232	...	...	...	...	...	...	...	...	10
11	Ecclesiastical . .	232	16,613	39,265	63,680	67,541	75,540	21,659	48,334	37,720	11
12	Education . . .	234	4,609	56,779	1,94,930	26,532	1,18,206	5,19,959	2,00,894	96,837	12
13	Compensation for Dearness of Food and Forage .	234	5,33,559	7,21,591	6,81,684	7,69,757	6,10,493	3,26,164	7,62,874	6,85,897	13
14	Miscellaneous Services .	236	56,316	1,04,639	1,80,690	56,375	12,56,431	92,862	1,22,467	7,60,106	14
15	Hutting . . .	236	11,681	17,728	24,007	46,812	15,516	4,833	28,181	21,519	15
16	Conveyance by Road, River and Sea . .	238	635	48,851	22,619	41,425	1,09,355	53,827	5,430	3,53,827	16
17	Conveyance by Rail .	238	...	...	...	...	...	...	...	...	17
18	Cantonments . .	238	89,489	87,724	1,57,158	12,37,701	2,30,094	53,101	1,67,796	1,60,004	18
	TOTAL EFFECTIVE SERVICES . . .		1,25,28,535	1,88,23,537	2,35,75,792	2,09,04,576	2,29,31,630	1,51,35,009	2,00,05,386	1,62,28,058	19
	NON-EFFECTIVE SERVICES.										
19	Rewards for Military Services . . .	240	6,769	13,838	14,236	8,605	25,624	9,678	11,383	7,131	20
20	Pensions . . .	240	2,19,670	12,59,464	19,86,559	7,38,752	21,38,109	1,51,713	4,06,603	11,75,440	21
	TOTAL NON-EFFECTIVE SERVICES . . .		2,26,439	12,73,302	20,00,795	7,47,357	21,63,733	1,61,391	4,17,986	11,82,571	22
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES		1,27,54,974	2,00,96,839	2,55,76,587	2,16,51,933	2,50,95,363	1,52,96,400	2,04,23,372	1,74,10,629	23

for the year ended 31st March 1914.

No. of items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total India.	Total India converted into £ at R15 = £1.	England. Stores.	England. Other charges.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	6,67,684	2,83,269	62,007	58,182	61,812	57,368	...	71,56,430	477,095	...	...	477,095
2	2,59,204	1,96,885	394	...	...	767	5,41,434	30,13,241	200,883	...	...	200,883
3	1,16,33,205	52,26,716	20,37,934	16,02,102	14,76,766	13,68,646	...	12,23,80,051	8,158,670	...	1,431,045	9,589,715
4	28,24,123	18,35,494	2,66,441	1,45,700	4,83,788	5,58,809	23,72,606	3,42,78,307	2,285,221	55,416	...	2,340,637
5	76,615	9,182	...	...	...	...	...	5,02,617	33,508	...	...	33,508
6	...	...	...	...	...	...	19,26,690	19,26,690	128,446	92,665	825	221,936
7	...	...	...	...	...	...	46,52,456	46,52,456	310,164	...	4,464	314,628
8	6,96,795	2,73,271	33,584	12,451	38,731	86,648	...	57,50,474	383,365	...	8,279	391,644
9	...	...	...	...	...	...	5,51,826	5,51,826	36,788	94,406	...	131,194
10	...	...	...	...	...	...	95,87,161	95,87,161	639,144	500,328	35,227	1,174,699
11	36,616	14,879	...	...	...	5,336	...	4,27,183	28,479	...	...	28,479
12	1,14,498	2,905	426	500	3,915	5,944	741	13,47,675	89,845	...	1,924	91,769
13	6,58,882	9,908	2,21,357	1,50,026	1,23,118	25,730	...	62,81,040	418,736	...	...	418,736
14	77,213	47,846	16,342	21,426	15,232	5,569	28,521	28,42,035	189,469	39,378	71,762	300,604
15	27,999	...	6,033	2,277	4,389	...	....	2,10,975	14,065	...	...	14,065
16	73,279	1,12,141	55	198	315	25,077	...	8,47,034	56,469	...	303,162	359,631
17	...	...	...	...	...	...	(a) 42,48,200	42,48,200	283,213	...	..	283,213
18	54,409	1,20,232	25,434	9,521	10,594	24,241	...	24,27,498	161,833	...	...	161,833
19	1,72,00,822	81,32,728	26,70,007	20,02,383	22,18,660	21,64,135	2,39,09,635	20,84,30,893	13,895,393	(b) 782,188	1,856,688	16,534,269
										2,638,876		
20	5,739	3,904	3,670	2,391	4,012	200	...	1,17,180	7,812	...	17	7,829
21	25,19,499	1,28,792	55,315	9,067	43,789	7,477	...	1,08,40,249	723,683	...	2,515,856	3,238,539
22	25,25,238	1,32,696	58,985	11,458	47,801	7,677	...	1,09,57,429	730,495	...	2,515,873	3,246,368
23	1,97,26,060	82,65,424	27,28,992	20,13,841	22,66,461	21,71,812	2,39,09,635	21,93,88,322	14,625,888	782,188	4,372,561	19,780,637
										5,154,749		
	TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE							20,84,30,893	13,895,393	782,188	1,856,688	16,534,269
	UNADJUSTED EXPENDITURE							1,29,023	8,602	...	...	8,602
	TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE							20,85,59,916	13,903,995	782,188	1,856,688	16,542,871
	TOTAL NON-EFFECTIVE SERVICES AS ABOVE.							1,09,57,429	730,495	...	2,515,873	3,246,368
	TOTAL ARMY CHARGES .							21,95,17,345	14,634,490	782,188	4,372,561	19,789,239

(a) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 238 and 239.

(b) Includes £229,012 8s. 10d. for "Schedule Measure Expenditure."

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.						
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS).						
Under control of General Officers Commanding Divisions and Independent Brigades.						
Discharge Purchase Money	1,457	2,535	3,280	3,500	5,010	1,185
Recoveries from Officers at the Colaba Officer's Sanitarium	...	...	...	...	...	...
Miscellaneous	2,832	1,596	3,539	5,613	4,325	5,539
TOTAL IN INDIA R	4,289	4,131	6,819	9,113	9,335	6,724
RECEIPTS UNDER GRANT IV.						
SUPPLY AND TRANSPORT (INCLUDING FARMS).						
Under control of General Officers Commanding Divisions and Independent Brigades.						
Proceeds of sale of Provisions and Stores	61,988	65,087	63,707	80,914	1,59,424	78,446
Do. of sale of Rum	6,025	13,165	3,117	1,232	3,630	2,297
Do. of sale of Transport, Battery or Ambulance cattle	10,057	10,328	6,779	2,444	2,057	12,420
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	15,970	13,558	14,078	5,625	9,408	31,430
Proceeds of sale of bedding, etc.	359	1,798	3,211	4,004	5,592	4,295
Recoveries for damaged or deficient equipment, etc.	800	2,541	1,585	4,132	1,432	88
Value of Stores issued to other Departments	...	128	...	179	4,415	...
Miscellaneous	2,684	392	1,560	1,221	7,425	719
Sale of Dairy produce	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...
Receipts in connection with Grass Cultivation	3,246	14,927	48,525	9,233	8,619	...
TOTAL R	1,01,129	1,21,924	1,42,562	1,08,984	2,02,002	1,29,695

for the Year ended 31st March 1914.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,080	6,510	4,140	915	...	...	...	546	...	38,152
...	1,901	...	...	...	...	...	...	...	1,901
2,491	2,272	5,299	976	...	...	...	490	...	34,972
9,571	10,683	9,439	1,891	...	...	...	1,030	...	73,025
Total India converted into £ at Rs. 15 = £1								£	4,868
IN ENGLAND :—									
Discharge Purchase Money								£	387
Amount received on account of the consolidated clothing allowance of British soldiers								£	395
								£	782
							TOTAL	£	5,650
48,571	76,927	77,759	29,398	1,533	1,026	15,546	27,376	...	7,87,702
4	369	...	65	26	250	225	...	...	30,405
3,012	1,699	663	1,475	979	2,064	1,971	258	...	56,206
9,437	7,979	7,441	1,425	1,930	1,385	2,405	2,043	...	1,24,114
700	9,142	3,294	614	2	10	9	2,157	...	35,187
1,606	838	3,887	1,049	...	34	...	79	...	18,071
...	...	...	330	...	...	...	...	...	5,052
652	2,154	8,042	4,878	2	139	402	43,355	...	73,625
...	...	...	...	...	...	...	...	18,50,001	18,50,001
...	...	...	...	...	...	...	...	1,30,410	1,30,410
28,497	26,178	14,393	...	...	44	2,882	...	...	1,56,544
92,479	1,25,286	1,15,479	39,234	4,472	4,952	23,440	75,268	19,80,411	32,67,317
Total India converted into £ at Rs. 15=£1								£	217,821

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VI. (*a*)						
Army Clothing Department, Supplies and Services.						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Proceeds of sale of public clothing (British troops) .	429	1,088	1,682	851	1,695	2,808
Proceeds of sale of personal clothing (British troops) .	67,120	1,17,849	1,85,763	1,38,610	1,64,542	1,24,968
Proceeds of sale of clothing (Native troops) . . .	5,462	7,460	6,525	12,118	10,031	16,085
Proceeds of sale of clothing stores not embraced under the above heads	13,604	27,783	49,101	30,158	41,960	15,912
Proceeds of sale of clothing, etc., by auction with Regiments	432	2,934	2,253	2,483	1,472	861
Proceeds of sale of clothing, etc., by auction in Factories .	...	...	...	...	1,651	...
Proceeds of sale of necessaries	29,432	74,363	1,01,360	81,588	1,01,996	53,127
Value of stores issued to other Departments . . .	...	...	...	...	9,885	...
Miscellaneous	...	...	...	...	4,789	...
Total in India . Rs.	1,16,479	2,31,977	3,46,684	2,65,808	3,38,021	2,13,761
RECEIPTS UNDER GRANT VII.						
Remount Establishments, Supplies and Services.						
Under Control of Army Head-Quarters, etc.						
Proceeds of sale of cattle and remounts . . .	...	...	...	...	...	...
Proceeds of sale of regimental cast horses . . .	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers .	...	...	...	...	...	...
Rent of lands	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...

(*a*) The receipts under Grant VI are shown at page 206 in lump sum as they are audited by the Controller of Military Supply under the several Divisional columns in this

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secundera-bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,535	696	582	389	...	...	...	216	...	11,971
1,69,096	1,20,280	1,36,882	63,355	...	...	...	16,494	...	13,04,959
10,050	9,552	7,238	2,539	1,520	817	2,595	...	...	91,992
22,947	14,628	35,628	5,801	1,167	251	264	5,191	...	2,64,398
1,526	778	883	1,280	...	...	...	263	...	15,165
...	...	680	...	...	...	...	...	...	2,331
90,906	74,677	90,124	34,360	12	30	16	11,668	...	7,44,159
...	...	3,642	...	...	...	...	...	...	13,527
...	...	11,675	...	...	...	...	...	...	16,464
2,96,060	2,20,611	2,87,334	1,07,727	2,699	1,098	2,875	33,832	...	24,64,966
								Total India converted into £ at Rs. 15=£1 . £	**1,64,331**
IN ENGLAND: Value of clothing and necessaries in possession of Regiments on their transfer from the Indian to the British Establishment . . . . . £									3,719
								TOTAL £	168,050
...	...	...	...	...	...	...	...	71,998	71,998
...	...	...	...	...	...	...	...	47,028	47,028
...	...	...	...	...	...	...	...	55,445	55,445
...	...	...	...	...	...	...	...	4,380	4,380
...	...	...	...	...	...	...	...	48,833	48,833
								2,27,684	2,27,684
				Total India converted into £ at Rs. 15=£ 1 . £					**15,179**

Accounts; but as they are under the control of General Officers Commanding Divisions and Independent Brigades they have been distributed account.

L.—Military Receipts and Services.

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.						
MEDICAL SERVICES.						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Stoppages from officers and men in hospitals . . .	344	766	1,032	405	434	475
Miscellaneous	148	215	103	207	90	266
TOTAL . Rs.	492	981	1,135	612	524	741
RECEIPTS UNDER GRANT IX.						
MEDICAL STORES.						
Under Control of Army Head-Quarters, etc.						
Proceeds of sale of Medical Stores . . .	...	...	...	...	...	...
Value of Stores issued to other Departments . .	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.						
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.						
Under Control of Army Head-Quarters, etc.						
Arsenals and Depôts—						
Proceeds of sale of Ordnance Stores and Camp Equipage	...	...	...	...	...	...
Value of Stores issued to other Departments . .	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Factories—						
Proceeds of sale of Ordnance Stores	...	...	...	...	...	...
Value of Stores issued to other Departments . .	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secundera-bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
118	1,884	153	1,000	...	...	...	2	...	6,613
84	219	238	101	...	...	...	30	...	1,701
202	2,103	391	1,101	...	...	...	32	...	8,314
								Total India converted into £ at Rs. 15=£1 . . £	**554**
...	...	...	...	...	...	...	...	1,00,505	1,00,505
...	...	...	...	...	...	...	...	10,15,990	10,15,990
...	...	...	...	...	...	...	...	18,909	18,909
...	...	...	...	...	...	...	...	11,35,404	11,35,404
								Total India converted into £ at Rs. 15=£1 . . £	**75,694**
...	...	...	...	...	...	...	...	12,60,059	12,60,059
...	...	...	...	...	...	...	...	2,53,510	2,53,510
...	...	...	...	...	...	...	...	64,053	64,053
...	...	...	...	...	...	...	...	10,17,126	10,17,126
...	...	...	...	...	...	...	...	2,982	2,982
...	...	...	...	...	...	...	...	27,563	27,563
...	...	...	...	...	...	...	...	26,25,293	26,25,293
								Total India converted into £ at Rs. 15=£1 . . £	**175,019**
IN ENGLAND:									
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment . . . . . £									9,322
								TOTAL . £	184,341

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
RECEIPTS UNDER GRANT XII.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EDUCATION.						
Under Control of Army Head-Quarters, etc.						
Receipts from Schools, etc.	46	57	31,488	233	98	54
Miscellaneous	2	...	...	...	...	6,750
TOTAL . Rs.	48	57	31,488	233	98	6,804
RECEIPTS UNDER GRANT XIV.						
MISCELLANEOUS SERVICES.						
Part I.—Under Control of Army Head-Quarters, etc.						
Fines and forfeitures of contractors and others	...	...	...	...	...	...
Miscellaneous	—7	—25	—39	—39	—24	—28
Receipts in India (*i.e.*, advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies	...	...	...	6,83,068	...	4,25,737
Special Services—						
Tibet Mission	...	...	...	...	26,553	...
Abor Expeditionary Force	...	...	...	...	—386	...
Despatch of troops to Persia	...	...	...	...	...	...
Mishmi Work Party, 1912-13	...	...	...	...	19,761	...
Dibang Work Party, 1912-13	...	...	...	...	1,095	...
Abor Survey Party	...	...	...	...	4,829	...
Tantok column, 1913	...	...	...	...	1,319	...
do. do. Muscat Reinforcement, 1913	...	...	...	...	...	...
Total Part I . Rs.	—7	—25	—39	6,83,029	53,147	4,25,709
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.						
Fines and forfeitures of contractors and others	705	795	—417	2,615	6,048	100
Miscellaneous	1,103	39,140	231	79	716	32,367
Total Part II . Rs.	1,808	39,935	—186	2,694	6,764	32,467
TOTAL . Rs.	1,801	39,910	—225	6,85,723	59,911	4,58,176
RECEIPTS UNDER GRANT XV.						
HUTTING.						
Under Control of Army Head-Quarters, etc.						
Hutting	10,611	12,277	15,472	19,795	11,546	143

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
287	377	266	89	...	...	...	7	...	33,002
1	667	...	...	...	...	...	...	...	7,420
288	1,044	266	89	...	...	...	7	...	40,422
					Total India converted into £ at Rs. 15=£1			**£**	**2,695**
...	...	...	...	..	...	...	...	594	594
—25	—5	—26	—20	—6	—3	...	—5	7,412	7,160
20,682	...	1,38,029	...	...	...	...	...	...	12,67,516
...	...	...	...	...	...	...	...	...	26,553
...	...	...	...	...	...	...	...	...	—386
19,351	...	...	...	...	...	...	...	...	19,351
...	...	...	...	...	...	...	...	...	19,761
...	...	...	...	...	...	...	...	...	1,095
...	...	...	...	...	...	...	...	...	4,829
...	...	...	...	...	...	...	...	...	1,319
...	636	...	...	...	...	...	...	...	636
40,008	631	1,38,003	—20	—6	—3	...	—5	8,006	13,48,428
230	147	149	15	...	15	24	...	...	10,426
2,285	24	243	103	...	8,262	...		...	84,553
2,515	171	392	118	...	8,277	24	...	...	94,979
42,523	802	1,38,395	98	—6	8,274	24	—5	8,006	14,43,407
					Total India converted into £ at Rs. 15=£1			**£**	**96,227**

IN ENGLAND:

Contribution by the Imperial Government in respect of Military charges for Aden	£	100,000
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	£	53,585
Contribution by the Imperial Government for three years 1911-12 to 1913-1914 in respect of Military Attache at Meshed	£	1,950
Fees received in respect of King's India Cadets, at the Royal Military College, Sandhurst	£	1,603
	£	157,138
TOTAL	£	253,365

13,163	5,760	8,268	...	2,880	2,880	2,880	...	...	1,05,675
					Total India converted into £ at Rs. 15=£1			**£**	**7,045**

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT XVI. CONVEYANCE BY ROAD, RIVER AND SEA. *Under Control of General Officers Commanding Divisions and Independent Brigades.*						
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea . . .	5	42	222	46	100	383
Recoveries of table money, etc., in Indian Troop Service Transports	4,081	6,013	3,285	7,354	3,984	3,376
Miscellaneous	...	...	922	450	300	450
TOTAL . Rs.	4,086	6,055	4,429	7,850	4,384	4,209
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. *Under Control of Army Head-Quarters, etc.*						
Miscellaneous	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. *Under Control of General Officers Commanding Divisions and Independent Brigades.*						
Receipts and Recoveries on account of the Cantonment Magistrates' Department	409	242	2,090	852	999	2,067
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. *Under Control of Army Head-Quarters, etc.*						
Decorations and medals	255	303	540	504	8,271	111
RECEIPTS UNDER GRANT XX. PENSIONS. *Under Control of Army Head-Quarters, etc.*						
Indian Military Service Family Pensions . . .	59,581	67,441	1,05,952	86,918	4,71,619	78,257
Miscellaneous	12,762	7,502	5,522	1,047	11,900	5,892
TOTAL . Rs.	72,343	74,943	1,11,474	87,965	4,83,519	84,149
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,95,463	2,60,823	3,15,784	9,21,631	7,80,589	6,92,819

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	603	364	732	...	...	2	146	...	2,722
6,540	3,944	2,568	609	...	...	...	234	...	41,988
...	450	...	50	...	...	...	...	...	2,622
6,617	4,997	2,932	1,391	...	...	2	380	...	47,332
								Total India converted into £ at Rs. 15=£1 . £	**3,156**
IN ENGLAND: Contribution by the Imperial Government in respect of the cost of the transport of troops . . . £									130,000
Indian Troop Service:—Receipts from the Imperial Government, recoveries on account of messing, etc. . £									14,066
									144,066
								£	147,222
...	...	...	...	...	...	...	...	31,419	31,419
								Total India converted into £ at Rs. 15=£1 . £	**2,095**
3,309	3,081	192	558	...	...	5	...	...	13,804
								Total India converted into £ at Rs. 15=£1 . £	**920**
136	85	132	126	81	66	97	1	...	10,708
								Total India converted into £ at Rs. 15=£1 . £	**714**
94,762	69,194	66,661	33,272	16,286	12,525	15,409	4,813	...	11,82,690
19,717	24,614	11,210	4,170	...	167	16	2,819	...	1,07,338
1,14,479	93,808	77,871	37,442	16,286	12,692	15,425	7,632	...	12,90,028
								Total India converted into £ at Rs. 15=£1 . £	**86,002**
IN ENGLAND: Subscriptions towards Indian Military Service Family Pensions . . . . . £									36,159
								TOTAL . £	122,161
2,82,767	2,47,649	3,53,365	81,930	23,713	28,864	41,873	84,345	84,73,183	1,27,84,798
								Total India converted into £ at Rs. 15=£1 . £	**852,320**
TOTAL ARMY RECEIPTS, IN ENGLAND . . . . . £									351,186
								GRAND TOTAL . £	1,203,506

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 1. ADMINISTRATION. *Part I.—Under Control of Army Head-Quarters, etc.*						
Commander-in-Chief in India	...	...	3,32,360	...	...	...
General Staff Branch	...	...	9,68,359	...	...	...
Adjutant-General's Branch	...	...	4,20,448	...	...	...
Quarter-Master General's Branch	...	...	5,72,728	...	...	...
Medical Branch	...	...	2,11,486	...	...	...
General Officers Commanding the Northern and Southern Armies	...	2,00,263	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	6,344	...	1,17,170	...
Total Part I	...	2,00,263	25,11,719	...	1,17,170	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.						
Divisional and Brigade Commands and Staff	3,11,843	3,54,646	4,29,699	3,98,562	4,69,799	3,48,574
Total	3,11,843	5,54,909	29,41,418	3,98,562	5,86,969	3,48,574
GRANT 2. MILITARY ACCOUNTS. *Under Control of Finance Department (Military Finance).*						
Military Accountant-General	...	...	...	...	1,93,569	...
Controllers and Deputy Controllers in Independent charge	...	1,62,655	...	...	1,39,138	...
Divisional Audit Office	83,187	1,13,201	1,40,581	1,03,139	1,41,329	1,02,870
Divisional Disbursing Office	35,796	62,001	63,814	60,828	67,857	52,946
Officers in charge of Treasure Chests	5,508	...	...	744	790	...
Special Services— Gilgit Agency	...	2,667	...	...	...	...
Total	1,24,491	3,40,524	2,04,395	1,64,711	5,42,683	1,55,816
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS). *Part I.—Under Control of Army Head-Quarters, etc.*						
Officers of the General List Infantry and unemployed General Officers	...	...	...	...	...	...
Governor-General's Body-Guard	...	...	...	79,516	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...
Nepal Escort	...	...	...	...	23,294	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	...	1,599	...	...	...	1,754
Indian Army—Recruiting Depots	14,218	17,888	17,692	21,947	44,681	...
Volunteers Camps-of-Exercise and Allowances for Field days	...	...	5,000	5,139	32,939	543
Total Part I	14,218	19,487	22,692	1,06,602	1,00,914	2,297

for the Year ended 31st March 1914.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	...	...	...	...	...	...	...	...	3,32,360
...	...	...	...	...	...	...	...	...	9,68,359
...	...	...	...	...	...	...	...	...	4,20,448
...	...	...	...	...	...	...	...	...	5,72,728
...	...	...	...	...	...	...	...	...	2,11,480
...	...	2,17,504	...	...	...	...	...	...	4,17,767
...	37,971	38,838	7,454	...	...	...	...	...	2,07,777
...	37,971	2,56,342	7,454	...	...	...	...	...	31,30,919
3,58,535	4,27,027	4,11,642	2,75,815	62,007	58,182	61,812	57,368	...	40,25,511
3,58,535	4,64,998	6,67,984	2,83,269	62,007	58,182	61,812	57,368	...	71,56,430
Total India converted into £ at Rs. 15 = £1 . £									477,095
...	...	...	...	...	...	...	...	...	1,93,569
...	1,49,855	1,06,384	55,894	...	...	...	...	5,41,434	11,55,660
93,577	1,08,991	93,415	88,987	...	...	...	...	...	10,69,277
58,896	65,157	59,105	52,004	...	...	...	...	...	5,78,404
4,452	1,009	...	...	394	...	...	767	...	13,664
...	...	...	...	...	...	...	...	...	2,667
1,56,925	3,25,012	2,59,204	1,96,885	394	...	...	767	5,41,434	30,13,241
Total India converted into £ at Rs.15 = £1 . £									200,883
...	...	512	...	...	...	...	...	...	512
...	...	...	...	...	...	...	...	...	79,516
...	...	43,779	...	...	...	...	...	...	43,779
...	...	...	...	...	...	...	...	...	23,294
4,581	965	...	...	...	...	...	...	...	8,899
17,805	18,840	13,941	...	...	...	...	...	...	1,67,012
5,740	7,260	18,858	7,025	...	...	...	...	...	82,504
28,126	27,065	77,090	7,025	...	...	...	...	...	4,05,516

No. 67D.—Detailed Account of Army Charges for the

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 3—*contd.*						
Regimental Pay, Allowances and Charges (including Volunteers)—*contd.*						
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.						
European Army—						
Cavalry	...	9,93,161	4,96,397	9,61,716	5,09,424	...
Artillery	8,33,901	16,53,050	17,62,496	15,20,842	13,14,821	13,18,968
Engineers	...	...	5,545	...	...	...
Infantry	17,42,983	22,86,413	43,02,054	31,95,442	47,72,874	23,39,414
Officers of the Indian Army and men of the British Army Reserve.	12,284	52,888	47,799	58,251	45,906	28,624
Hill Sanitaria and Depôts	...	11,539	28,756	71,714	26,367	...
Miscellaneous—						
Recruiting rewards, etc.	...	2	152	10	20	...
Kit and clothing allowances (European Ranks)	2,86,443	5,25,465	7,45,963	6,49,398	7,69,909	4,00,368
Kit-money and clothing allowances (Native Ranks)	7,661	22,286	20,405	8,007	8,100	18,856
Batta	358	977	1,284	1,050	431	...
Family allowances	25,930	49,468	63,032	61,455	67,186	33,082
Good-conduct pay to British Soldiers	44	70	...	...	4	...
Deferred pay	2,291	3,278	4,759	3,500	3,903	3,796
Gratuities on discharge or on transfer to the Army Reserve.	2,562	4,420	7,843	10,039	8,238	3,184
Compensation in lieu of rations	24,470	36,423	76,122	54,385	50,881	80,987
Punkha-pulling and tattie-watering establishments for Barracks.	22,260	42,642	54,188	27,999	75,109	6,200
Prizes for skill-at-arms, etc.	286	363	242	114	419	353
Travelling and out-station allowances	12,137	22,390	42,604	33,380	41,671	28,273
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	...	...	...
Incidental expenses	9,626	17,008	28,254	24,193	26,968	11,818
Miscellaneous expenditure incurred regimentally on account of Stores.	11,264	24,029	36,393	26,388	26,782	16,764
Deduct—						
Hospital stoppages	*14,198*	*24,412*	*33,109*	*23,248*	*32,817*	*15,675*
Grocery stoppages	...	*15*	*73*	*30*	*28*	*8*
Total European Army Carried over	29,80,302	57,21,445	76,91,106	66,84,605	77,16,168	42,75,004
Indian Army—						
Cavalry	15,74,845	16,70,805	23,99,660	16,62,687	16,99,188	12,31,179
Artillery	1,02,823	3,85,060	...	2,00,765	...	...
Sappers and Miners	62,144	1,81,498	...	4,28,759	25,112	2,11,918
Sappers and Miners—Signal Companies	...	82,772	78,053	6,812	...	83,824
Infantry	31,20,298	27,70,656	29,39,821	41,38,224	39,45,080	32,19,707
Reserve Forces	1,00,033	3,04,806	2,69,865	2,32,835	1,94,184	31,149
Indian Army Carried over	49,60,143	53,95,597	56,87,399	66,70,082	58,63,564	47,77,777

Year ended 31st March 1914—*contd.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,93,503	...	10,27,102	...	...	...	...	...	...	44,81,303
21,97,039	12,09,043	15,53,003	2,29,178	1,920	1,961	...	3,52,701	...	1,39,48,923
...	1,498	687	...	...	...	...	...	...	7,730
34,33,325	30,36,096	28,28,652	17,33,534	...	...	...	4,44,732	...	3,01,15,519
34,731	33,879	65,930	5,411	...	...	...	299	...	3,86,002
35,522	19,386	37,623	...	...	...	...	...	...	2,30,910
10	6	24	4	...	...	...	...	...	228
6,68,55	4,85,477	5,95,945	2,33,922	80	86	...	79,050	...	54,40,659
21,538	11,000	13,273	1,262	...	...	...	2,644	...	1,35,032
28	58	...	3,941	...	...	...	3,998	...	12,125
57,692	43,929	56,520	15,003	192	126	...	15,394	...	4,89,009
...	...	...	...	...	...	...	...	...	118
7,295	6,789	4,306	1,939	...	...	...	...	...	41,856
11,790	10,299	6,015	3,008	...	...	...	465	...	67,863
51,225	33,615	35,187	13,638	207	254	...	5,677	...	4,63,071
40,004	215	16,662	9,934	108	302	...	10,857	...	3,06,480
190	87	143	62	...	...	...	...	...	2,259
31,018	18,885	29,841	12,568	59	...	...	2,913	...	2,75,739
...	...	...	1,800	...	...	...	...	...	1,800
22,363	15,703	21,056	13,824	...	...	...	2,774	...	1,93,587
32,055	21,244	27,609	10,194	18	218	4	5,647	...	2,38,609
28,248	*22,290*	*22,090*	*12,380*	...	...	...	*3,262*	...	*2,31,729*
81	*65*	*65*	*44*	...	...	...	*9*	...	*418*
71,09,552	49,24,854	62,97,426	22,76,798	2,584	2,947	4	9,23,880	...	5,66,06,675
23,54,568	8,51,536	11,04,029	...	4,04,518	4,08,932	4,24,432	74,818	...	1,58,61,197
...	...	...	1,10,333	1,54,439	96,452	90,666	...	...	11,40,538
...	3,99,734	4,32,019	1,38,328	...	...	...	48,383	...	19,27,895
30,274	80,066	...	...	...	...	...	...	...	3,61,801
43,90,859	32,70,806	26,27,756	20,32,011	11,10,840	8,44,881	7,93,391	2,67,098	...	3,54,71,428
72,070	67,548	54,966	6,996	51,219	39,643	42,349	415	...	14,68,078
68,47,771	46,69,690	42,18,770	22,87,668	17,21,016	13,89,908	13,50,838	3,90,714	...	5,62,30,937

No. 67D.—DETAILED ACCOUNT of Army Charges for the

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 3—*contd.*						
Regimental Pay, Allowances and Charges (including Volunteers)—*concld.*						
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.						
European Army—Brought forward	29,80,302	57,21,445	76,91,106	66,84,605	77,16,168	42,75,004
Indian Army—Brought forward	49,60,143	53,95,597	56,87,399	66,70,082	58,63,564	47,77,777
Indian Army—contd.						
Miscellaneous—						
Kit and clothing allowances (European Ranks)	78	3,289	1,948	1,874	453	4,264
Kit money and clothing allowances (Indian Ranks)	2,09,240	2,29,904	2,12,074	3,19,596	2,52,880	2,26,561
Hire and purchase of transport	70	897	2,647	3,987	8,791	1,036
Deferred pay to British Non-Commissioned Officers	...	...	...	446	...	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	120	...	...	75
Feed of animals	15,756	75,157	18,736	3,144	30,434	38,203
Miscellaneous clothing allowances	44,915	11,592	633	1,889	11,554	28,391
Prizes for skill-at-arms	9,553	8,116	9,753	10,682	9,138	10,225
Travelling and out-station allowances	69,282	77,323	78,023	77,357	1,99,622	1,57,165
Batta	22,504	7,519	2,444	51,050	7,759	42,437
Compensation in lieu of rations	8,265	675	3,294	471	1,295	7,47,255
Family allowances	122	828	652	6,837	1,958	3,107
Purchase of line gear	2,817	15,172	...	6,906	...	...
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	519	574	...	41,284	...	2,008
Incidental expenses	11,972	11,592	16,739	23,256	20,152	18,538
Miscellaneous expenditure incurred regimentally on account of stores	17,740	24,415	21,617	21,455	21,449	12,118
Diets purchased regimentally	3,830	7,036	4,738	6,395	7,374	9,191
Deduct—						
Hospital Stoppages	*108*	*763*	*112*	*305*	*710*	*253*
Grocery Stoppages	...	...	...	*12*	...	...
Total Indian Army	53,76,698	58,68,923	60,60,705	72,46,394	64,35,713	60,78,098
Volunteers	...	...	1,96,081	1,42,993	10,82,650	81,528
Total Part II	83,57,000	1,15,90,368	1,39,47,892	1,40,73,992	1,52,34,531	1,04,34,630
Total in India R	83,71,218	1,16,09,855	1,39,70,584	1,41,80,594	1,53,35,445	1,04,36,927

Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
71,09,552	49,24,854	62,97,426	22,76,798	2,584	2,947	4	9,23,880	...	5,66,06,675
68,47,771	46,69,690	42,18,770	22,87,668	17,21,016	13,89,908	13,50,838	3,90,714	...	5,62,30,93
1,188	5,400	1,653	1,870	...	...	...	1,466	...	23,483
2,93,431	2,35,651	2,10,434	1,26,0.1	93,241	61,782	64,349	16,169	...	25,51,343
2,728	1,834	971	71	246	152	421	428	...	24,279
...	...	...	251	...	...	...	...	...	697
...	82	...	...	...	...	...	180	...	457
12,239	763	23	135	1,41,607	95,570	15,298	...	...	4,47,065
11,283	22	11,999	9,774	13,368	2,954	195	11,740	...	1,60,309
12,383	7,304	7,830	5,083	3,046	1,624	1,732	568	...	97,037
1,45,035	1,54,556	1,42,257	1,05,704	35,811	21,368	23,469	1,642	...	12,88,614
1,677	4,079	32,968	66,043	1,785	801	1,839	22,002	...	2,64,907
1,710	17,864	303	152	23	8,793	4	2,224	...	7,92,328
842	2,437	5,512	1,950	...	...	...	522	...	24,767
...	...	...	912	4,383	4,288	3,539	...	...	38,017
...	...	...	4,338	...	...	...	...	...	4,338
...	41,394	45,327	6,089	...	...	...	950	...	1,38,145
15,746	14,822	13,102	7,996	7,581	5,933	10,452	2,210	...	1,80,091
21,412	13,471	11,009	7,088	11,317	5,285	3,065	—*6,629*	...	1,84,812
4,666	6,315	3,845	5,954	1,944	697	1,617	580	...	64,182
447	*192*	*910*	*59*	*18*	...	*56*	...	...	*3,933*
...	...	...	...	...	...	...	...	...	*12*
73,71,664	51,75,492	47,05,093	26,37,050	20,35,350	15,99,155	14,76,762	4,44,766	...	6,25,11,863
2,04,613	2,88,693	5,53,596	3,05,843	...	...	...	...	...	28,55,997
1,46,85,829	1,03,89,039	1,15,56,115	52,19,691	20,37,934	16,02,102	14,76,766	13,68,646	...	12,19,74,535
1,47,13,955	1,04,16,104	1,16,33,205	52,26,716	20,37,934	16,02,102	14,76,766	13,68,646	...	12,23,80,051
								Total India converted into £ at Rs. 15=£1	**8,158,670**

IN ENGLAND:

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India.

	£	£	£
For the year 1913-14		924,376	
Less—Refund of over-payment—			
for the year 1911-12	209		
for the year 1912-13	6,880	7,089	
			917,287
Furlough allowances of Officers and men of British Regiments serving in India			136,890
Advances to Regiments proceeding to India			3,403
Pay and allowances during voyage of Regiments returning from India			5,009
Consolidated Clothing allowance of British soldiers			412
Separation allowance issued to families of British soldiers			1,104
Furlough allowances of Officers of the Indian Service			361,405
Pay and allowances of Second Lieutenants on appointment			357
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers			1,732
Pay and expenses of Native Orderlies to His Majesty the King			1,433
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge			1,004
Outfit allowances of Officers on promotion to commissioned rank			900
National Health Insurance			109
Total in England		£	1,431,045
TOTAL		£	9,589,715

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 4.						
Supply and Transport (including farms).						
Part I.—Under Control of Army Head-Quarters, etc.						
Dairy Farms Administrative Staff	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...
Total Part I	...	...	...	...	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.						
Divisional Staff and Establishments	6,75,310	13,73,651	14,73,977	7,24,772	6,26,439	7,67,011
Provisions for Europeans	3,89,753	7,47,063	8,23,356	7,65,922	10,80,281	5,74,508
Provisions for Indians	3,22,837	1,01,983	67,263	73,300	3,41,144	48,389
Supply and maintenance of Fort and Mobilisation reserves	18,060	41,933	58,213	55,770	13,989	95,061
Feed of animals	5,04,950	7,83,197	7,76,751	7,43,454	4,56,536	7,68,729
Purchase of animals	7,609	10,662	10,030	18,670	9,980	3,303
Supply and maintenance of Peace Stores	1,50,703	1,78,866	2,16,057	1,82,632	2,49,130	2,33,178
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	65,185	1,98,274	1,58,143	1,36,936	1,16,733	1,15,294
Hire of transport	18,524	84,470	21,291	22,785	51,357	5,120
Miscellaneous	4,661	16,680	7,243	11,101	7,857	58,845
Grass Farms	5,16,675	9,28,628	6,84,980	4,24,784	3,36,795	...
Grass Farms Administrative Staff	1,956	21,316	24,491	14,952	30,768	...
Deduct— Value of supplies to other Departments	*332*	*3,549*	*529*	*2,329*	*83,174*	...
Special Services— Gilgit Agency	...	1,52,938	...	...	...	...
Total Part II	26,75,891	46,36,112	43,21,266	31,72,749	32,37,835	26,69,438
Total in India Rs.	26,75,891	46,36,112	43,21,266	31,72,749	32,37,835	26,69,438
GRANT 5.						
Veterinary Services.						
Part I.—Under Control of Army Head-Quarters, etc.						
Veterinary Inspection	...	27,861	...	...	22,398	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.						
Station Veterinary Hospitals	27,400	52,858	62,347	42,680	50,134	25,469
Veterinary Schools	...	...	4,888	...	...	...
Total Part II	27,400	52,858	67,235	42,680	50,134	25,469
Total	27,400	80,719	67,235	42,680	72,532	25,469

for the Year ended 31st March 1914—*contd.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	(*a*)68,731	68,731
...	...	...	...	...	...	...	...	(*b*) 23,03,875	23,03,875
...	...	...	...	...	...	...	...	23,72,606	23,72,606
4,80,901	4,72,959	4,66,327	4,91,766	98,340	46,736	90,445	93,928	...	78,82,562
7,78,609	8,31,877	8,83,680	4,43,035	...	...	...	1,87,712	...	75,05,796
83,759	97,268	58,766	5,61,174	22,822	21,098	71,949	1,35,353	...	20,07,105
—*522*	10,948	12,962	7,562	9,976	1,007	6,151	3,426	...	3,34,536
6,98,219	2,69,498	7,00,665	1,82,735	1,17,212	51,741	1,36,221	30,919	...	62,20,827
5,055	2,145	9,890	3,085	1,075	10,441	20,806	3,675	...	1,16,426
1,26,490	1,49,445	98,485	1,07,600	4,773	3,899	38,753	13,331	...	17,53,342
49,535	48,359	38,236	26,531	2,997	3,529	10,976	8,382	...	9,79,110
13,467	46,310	44,019	5,593	140	487	8,413	25,291	...	3,47,267
1,310	60,396	4,418	11,813	224	66	78	59,095	...	2,43,787
4,99,793	3,05,977	4,75,338	...	8,882	6,696	99,996	...	...	42,88,544
26,692	19,758	32,048	...	...	...	...	...	...	1,71,981
...	*193*	*711*	*5,400*	...	...	...	*2,303*	...	*98,520*
...	...	...	...	...	...	...	...	...	1,52,938
27,63,308	23,14,747	28,24,123	18,35,494	2,66,441	1,45,700	4,83,788	5,58,809	...	3,19,05,701
27,63,308	23,14,747	28,24,123	18,35,494	2,66,441	1,45,700	4,83,788	5,58,809	23,72,606	3,42,78,307

Total India converted into £ at R15=£1 . £	**2,285,221**
IN ENGLAND:	
Stores for India—Military Farms . . . . . £	11,294
„ Supply and Transport	44,122
	55,416
TOTAL . £	2,340,637

...	...	23,680	...	...	...	...	...	...	73,939
64,487	33,445	52,935	9,182	...	...	...	...	...	4,20,937
...	2,853	...	...	...	...	...	...	...	7,741
64,487	36,298	52,935	9,182	...	...	...	...	...	4,28,678
64,487	36,298	76,615	9,182	...	...	...	...	...	5,02,617

Total India converted into £ at R15=£1 . £	**33,508**

L.—Military Receipts and Services.

(*a*) This expenditure cannot be shown by Divisions.

	Rs.		Rs.
(*b*) Peshawar Division	2,00,260	Quetta Division	1,82,465
Rawalpindi „	2,52,503	Mhow „	4,79,585
Lahore „	5,03,810	Poona „	2,21,505
Meerut „	65,082	Secunderabad „	1,59,330
Lucknow „	2,07,691	Aden Brigade „	31,644

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.						
Army Clothing Department, Supplies and Services.						
Under Control of Army Head Quarters, etc.						
Director of Army Clothing	...	...	...	...	...	...
Army Clothing Factory, Alipore	...	...	...	...	...	...
Army Clothing Factory, Madras	...	...	...	...	...	...
Army Boot Factory, Cawnpore	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...
Local Supply of Stores for Factories	...	...	...	...	...	...
Deduct—						
Value of supplies to other Departments	...	...	...	...	...	...
Special Services—						
Gilgit Agency	...	...	...	...	...	...
Total in India . ₹	...	...	...	...	...	...
GRANT 7.						
Remount Establishments, Supplies and Services.						
Under Control of Army Head Quarters, etc.						
Remount Depôt—Staff and Establishments	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Total in India . ₹	...	...	...	...	...	...

for the Year ended 31st March 1914—*contd.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	38,465	38,465
...	...	...	...	...	...	...	...	1,03,007	1,03,007
...	...	...	...	...	...	...	...	88,548	88,548
...	...	...	...	...	...	...	...	21,637	21,637
...	...	...	...	...	...	...	...	1,28,346	1,28,346
...	...	...	...	...	...	...	...	15,52,973	15,52,973
...	...	...	...	...	...	...	...	*7,038*	*7,038*
...	...	...	...	...	...	...	...	752	752
...	...	...	...	...	...	...	...	19,26,690	19,26,690
					Total India converted into £ at ₹15=£1			**£**	**128,446**
In England:									
Stores for India—Clothing								£	92,665
Stores taken to India with troops—Clothing								£	825
								£	93,490
							TOTAL	£	2,21,936
...	...	...	...	...	...	...	...	5,16,065	5,16,065
...	...	...	...	...	...	...	...	6,26,182	6,26,182
...	...	...	...	...	...	...	...	20,92,683	20,92,683
...	...	...	...	...	...	...	...	6,62,790	6,62,790
...	...	...	...	...	...	...	...	7,54,736	7,54,736
...	...	...	...	...	...	...	...	46,52,456	46,52,456
					Total India converted into £ at ₹15=£1			**£**	**310,164**
In England:									
Purchase of Horses								£	4,464
							TOTAL	£	314,628

No. 67 D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 8.						
MEDICAL SERVICES.						
Under control of General Officers Commanding Divisions and Independent Brigades.						
Medical Staff and Establishments of Divisions and Brigades	50,811	84,638	83,235	80,925	1,13,029	91,010
Executive Medical Staff, Establishments and Allowances	1,74,124	3,34,499	5,36,299	4,86,417	5,03,890	2,31,781
Queen Alexandra's Military Nursing Service for India	12,547	18,291	22,221	31,489	27,336	14,983
Civilian Dentists	1,246	9,947	11,770	10,627	10,323	155
Army Hospital Corps	24,662	39,580	52,206	50,615	40,755	43,687
Army Bearer Corps	29,522	21 641	21,319	23,049	17,661	29,816
Miscellaneous	11,878	15,501	19,076	16,015	27,537	14,948
Special Services—						
Gilgit Agency	...	744	...	...	...	...
TOTAL IN INDIA	3,04,790	5,24,841	7,46,126	6,99,137	7,40,531	4,26,380
GRANT 9.						
MEDICAL STORES.						
Under control of Army Head Quarters, etc.						
Medical Store Depôts	...	...	...	...	...	...
Medical Supplies	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Deduct—						
Value of Supplies to other Departments	...	...	...	...	...	...
TOTAL IN INDIA	...	...	...	...	...	...
GRANT 10.						
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.						
Under control of Army Head Quarters, etc.						
Director General of Ordnance	...	...	...	...	...	...
Manufacturing Section—Director of Ordnance Factories	...	...	...	...	...	...
Ordnance Store Section—Director of Ordnance Stores	...	...	...	...	...	...
Ordnance Inspection Section—Director of Ordnance Inspection	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...
Inspector No. 1 charge (Guns and Rifles)	...	...	...	...	...	...
Do. No. 2 „ (Ammunition)	...	...	...	...	...	...
Assistant Inspector No. 2 charge (Ammunition)	...	...	...	...	...	...
Carried forward	..	...	...	...	...	...

for the Year ended 31st March 1914—*contd.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80,575	1,05,532	1,25,103	40,745	23,846	283	24,717	25,955	...	9,30,404
4,36,178	3,56,678	4,55,812	1,80,098	2,235	4,685	4,876	50,431	...	37,58,003
11,206	26,551	35,891	12,771	...	...	...	...	...	2,13,286
1,963	420	1,805	440	...	...	...	...	...	48,696
36,142	27,720	47,145	17,230	...	...	...	3,961	...	3,83,703
24,525	17,175	15,579	6,772	5,398	6,724	7,560	3,321	...	2,30,062
21,611	20,913	15,460	15,215	2,105	759	1,578	2,980	...	1,85,576
...	...	...	...	...	...	...	...	...	744
6,12,200	5,54,989	6,96,795	2,73,271	33,584	12,451	38,731	86,648	...	57,50,474
								Total India converted into £ at R15=£1 . £	**383,365**
In England:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.								£	6,014
Outfit allowance, furlough pay, etc., of Lady Nurses								£	2,265
								£	8,279
								TOTAL £	391,644
...	...	...	...	...	...	...	...	2,63,166	2,63,166
...	...	...	...	...	...	...	...	6,79,067	6,79,067
...	...	...	...	...	...	...	...	1,15,008	1,15,008
...	...	...	...	...	...	...	...	*5,05,415*	*5,05,415*
...	...	...	...	...	...	...	...	5,51,826	5,51,826
								Total India converted into £ at R15=£1 . £	**36,788**
In England:									
Stores for India—Medical								£	94,406
								TOTAL £	131,194
...	...	...	...	...	...	...	...	1,53,857	1,53,857
...	...	...	...	...	...	...	...	2,74,003	2,74,003
...	...	...	...	...	...	...	...	1,15,275	1,15,275
...	...	...	...	...	...	...	...	79,716	79,716
...	...	...	...	...	...	...	...	21,48,732	21,48,732
...	...	...	...	...	...	...	...	10,10,160	10,10,160
...	...	...	...	...	...	...	...	4,29,104	4,29,104
...	...	...	...	...	...	...	...	5,45,494	5,45,494
...	...	...	...	...	...	...	...	5,40,869	5,40,869
...	...	...	...	...	...	...	...	5,14,558	5,14,558
...	...	...	...	...	...	...	...	4,55,846	4,55,846
...	...	...	...	...	...	...	...	3,87,323	3,87,323
...	...	...	...	...	...	...	...	1,47,910	1,47,910
...	...	...	...	...	...	...	...	78,272	78,272
...	...	...	...	...	...	...	...	29,654	29,654
...	...	...	...	...	...	...	...	69,10,773	69,10,773

No. 67D.—DETAILED ACCOUNT of Army Charges for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 10—*contd.*						
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES—*contd.*						
Under control of Army Head Quarters, etc.—contd.						
Brought forward	...	...	...	...	...	...
Inspector No. 3 charge (gun carriages, etc.)	...	...	...	...	...	...
Assistant Inspector of General Stores	...	...	...	...	...	...
Proof and Experimental Branch	...	...	...	...	...	...
Central Chemical Laboratory	...	...	...	...	...	...
Local Supply of Stores for Arsenals and Depôts	...	...	...	...	...	...
Local Supply of Stores for Factories—						
Gun and Shell Factory	...	...	...	...	...	...
Cordite Factory	...	...	...	...	...	...
Rifle Factory	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...
Gun Carriage Factory (purchase of timber)	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...
Local Supply of Stores for Ordnance Inspection Section	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...
Freight and charges for stores received from England (Arsenals, Depots and Factories)	...	...	...	...	...	...
Deduct—						
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...
Value of Supplies to other Departments (Factories)	...	...	...	...	...	...
TOTAL IN INDIA R	...	...	...	...	...	...
GRANT 11.						
ECCLESIASTICAL.						
Under control of Army Head Quarters, etc.						
Presbyterian Church	...	2,714	6,213	15,692	29,315	936
Church of Rome	12,114	28,456	42,739	39,628	39,418	13,962
Wesleyan Church	4,499	8,085	14,515	11,723	6,349	6,761
Baptist and Congregational Churches	...	...	213	498	458	...
TOTAL	16,613	39,265	63,680	67,541	75,540	21,659

Year ended 31st March 1914—*contd.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	69,10,773	69,10,773
...	...	...	...	...	...	...	...	1,21,231	1,21,231
...	...	...	...	...	...	...	...	27,162	27,162
...	...	...	...	...	...	...	...	39,459	39,459
...	...	...	...	...	...	...	...	19,422	19,422
...	...	...	...	...	...	...	...	7,09,254	7,09,254
...	...	...	...	...	...	...	...	4,15,526	4,15,526
...	...	...	...	...	...	...	...	97,863	97,863
...	...	...	...	...	...	...	...	85,307	85,307
...	...	...	...	...	...	...	...	96,269	96,269
...	...	...	...	...	...	...	...	69,020	69,020
...	..	...	...	...	...	...	...	3,27,547	3,27,547
...	...	...	...	...	...	...	...	2,07,428	2,07,428
...	...	...	...	...	...	...	...	6,20,961	6,20,961
...	...	...	...	...	...	...	...	2,594	2,594
...	...	...	...	...	...	...	...	7,88,855	7,88,855
...	...	...	...	...	...	...	...	82,203	82,203
...	...	...	...	..	...	...	...	*6,98,768*	*6,98,768*
...	...	...	...	...	...	...	...	*3,34,945*	*3,34,945*
...	...	...	...	...	...	...	...	95,87,161	95,87,161

Total India converted into £ at R15=£1 . £ 639,144

IN ENGLAND:

Pay and expenses of Military Officers on special duty	£	9,105
Pay and expenses of Military Officers under technical instruction	£	7,308
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure	£	2,053
Stores taken to India with troops—Ordnance and Miscellaneous	£	16,761
		35,227
Stores for India—Ordnance and Miscellaneous	£	500,328
		535,555
TOTAL	£	1,174,699

3,941	2,039	317	180	...	...	...	1,443	...	62,790
32,071	27,549	30,471	13,908	...	...	...	3,893	...	2,84,219
10,308	7,879	5,711	791	...	...	...	...	...	76,621
2,014	253	117	...	...	...	...	...	...	3,553
48,334	37,720	36,616	14,879	...	...	...	5,336	...	4,27,183

Total India converted into £ at R15=£1 . £ 28,479

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.						
Education.						
Under control of Army Head Quarters, etc.						
Staff College	...	...	...	...	...	5,15,069
British Army Schools	2,617	15,211	13,238	16,814	11,93	1,522
Musketry Instruction	...	33,134	...	...	64,188	...
Physical Training	...	...	24,835	...	...	...
Central Flying School	...	...	...	...	40,697	...
Cavalry Schools	...	...	...	...	...	...
Miscellaneous	1,992	3,848	7,423	5,202	1,022	3,188
Lawrence Military Asylums	...	4,031	1,46,574	...	...	...
Donations, etc., to Educational Institutions	...	1,055	2,860	4,516	363	180
Total in India	4,609	56,779	1,94,930	26,532	1,18,206	5,19,959
GRANT 13.						
Compensation for dearness of food and forage.						
Under control of General Officers Commanding Divisions and Independent Brigades.						
Compensation for dearness of food	4,57,003	6,09,661	6,05,221	7,14,610	5,44,014	99,531
Ditto of forage	76,556	1,11,930	76,463	55,147	66,479	2,26,633
Total	5,33,559	7,21,591	6,81,684	7,69,757	6,10,493	3,26,164
GRANT 14.						
Miscellaneous Services.						
Part I.—Under control of Army Head Quarters, etc.						
Miscellaneous—						
Donations and Grants-in-aid to Military and Regimental Institutions	1,000	3,250	40,300	6,000	...	4,500
Annual training grant	13,387	20,063	53,887	36,815	40,850	30,106
Extra expenditure in connection with the Army in India Committee, 1912	...	...	23,354	...	...	...
Moonshi Allowance	...	...	...	...	...	...
Printing Charges	...	...	...	...	...	...
Miscellaneous	—187	—379	—530	—208	—385	—287
Special Services—						
Tibet Mission	...	...	...	...	1,94,616	...
Arms Traffic Operations	...	...	...	...	...	...
Abor Expeditionary Force	...	...	...	...	20,063	...
Muscat Reinforcement, 1913	...	...	...	...	...	...
Despatch of troops to Persia	...	...	...	...	...	...
Mishmi work party, 1912-13	...	...	...	...	4,13,879	...
Dibang " " " "	...	...	...	...	93,324	...
Abor survey work party, 1912-13	...	...	...	...	2,45,023	...
Tantok Column, 1913	...	...	...	...	22,649	...
Concentration of Troops in Eastern Bengal	...	...	...	...	1,85,906	...
Total Part I	14,200	22,934	1,17,011	42,607	12,15,925	34,319
Carried over	14,200	22,934	1,17,011	42,607	12,15,925	34,319

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Division.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	5,15,069
4,988	12,709	15,564	2,773	...	...	...	696	...	98,068
...	37,623	...	...	...	...	...	...	...	1,34,945
...	25,612	...	...	...	...	...	...	...	50,447
...	...	...	...	...	...	...	...	...	40,697
1,74,602	...	...	...	...	...	...	...	...	1,74,602
2,740	18,742	2,341	132	426	500	3,915	5,248	741	56,960
18,307	...	...	...	...	...	...	...	...	1,68,912
257	2,151	96,593	...	...	...	...	...	...	1,07,975
2,00,894	96,837	1,14,498	2,905	426	500	3,915	5,944	741	13,47,675
								Total India converted into £ at Rs. 15=£1 . £	89,845
IN ENGLAND: Pay and expenses of Military Officers studying the Russian or other languages									1,924
								TOTAL £	91,769
7,06,434	6,06,710	5,90,220	9,908	1,89,367	1,23,572	1,11,996	7,969	...	53,76,216
56,440	79,187	68,662	...	31,990	26,454	11,122	17,761	...	9,04,824
7,62,874	6,85,897	6,58,882	9,908	2,21,357	1,50,026	1,23,118	25,730	...	62,81,040
								Total India converted into £ at Rs. 15=£1 . £	418,736
...	1,500	8,350	3,290	230	...	...	...	...	68,420
39,276	73,663	40,830	23,510	5,792	3,421	4,610	3,381	...	3,89,591
...	...	...	...	...	...	...	...	...	23,354
...	..	...	...	...	...	...	...	18,700	18,700
...	...	...	...	...	...	...	...	5,879	5,879
—379	—128	—48	—56	—74	—30	—78	—132	3,942	1,041
...	...	...	...	...	...	...	...	...	1,94,616
...	4,63,078	...	...	...	...	...	...	...	4,63,078
...	...	...	...	...	...	...	...	...	20,063
...	1,98,294	...	...	...	...	...	...	...	1,98,294
64,724	...	...	...	...	...	...	...	...	64,724
...	...	...	...	...	...	...	...	...	4,13,879
...	...	...	...	...	...	...	...	...	93,324
...	...	...	...	...	...	...	...	...	2,45,023
...	...	...	...	...	...	...	...	...	22,649
...	...	...	...	...	...	...	...	...	1,85,906
1,03,621	7,36,407	49,132	26,744	5,948	3,391	4,532	3,249	28,521	24,08,541
1,03,621	7,36,407	49,132	26,744	5,948	3,391	4,532	3,249	28,521	24,08,541

No. 67D.—Detailed Account of Army Charges for

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.						
Miscellaneous Services—*contd.*						
Brought forward	14,200	22,934	1,17,011	42,607	12,15,925	34,319
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.						
Miscellaneous—						
Compensation for Losses	4,769	8,771	4,283	1,132	6,949	1,679
Printing charges	...	...	...	40	...	746
Moonshi Allowance	36,582	29,429	51,799	9,830	15,036	54,960
Contingencies	765	43,329	7,433	1,550	9,244	1,094
Miscellaneous	...	176	164	1,216	9,277	64
Total Part II	42,116	81,705	63,679	13,768	40,506	58,543
Total	56,316	1,04,639	1,80,690	56,375	12,56,431	92,862
GRANT 15.						
Hutting.						
Under control of Army Head Quarters, etc.						
Hutting	11,681	17,728	24,007	46,812	15,516	4,883

the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,03,621	7,36,407	49,132	26,744	5,948	3,391	4,532	3,249	28,521	24,08,541
8,039	1,776	776	1,993	26	1,313	2,566	186	...	44,258
222	281	369	...	...	...	...	...	...	1,658
18,149	10,100	12,032	17,032	10,232	3,330	5,370	2,127	...	2,76,508
1,676	5,059	10,387	1,908	136	12,892	2,764	7	...	98,244
—9,240	6,483	4,517	169	...	...	...	...	...	12,826
18,846	23,699	28,081	21,102	10,394	18,035	10,700	2,320	...	4,33,494
1,22,467	7,60,106	77,213	47,846	16,342	21,426	15,232	5,569	28,521	28,42,035
								Total India converted into £ at Rs. 15=£1 . £	189,469

IN ENGLAND:

Contribution towards the expenses of His Majesty's ships engaged in the suppression of the Arms Traffic in the Persian Gulf		59,000
Moiety of payments in respect of compensation to Muscat Arms Dealers, etc.		11,168
Gratuities for service with the Abor Expeditionary Force		223
Special Pay, etc., of an Officer on duty in connection with the Army in India Committee, 1912		1,130
Special Pay, etc., of Officers on duty in connection with the Ordnance Services Committee		241
		71,762
Stores for India—Operations in the Persian Gulf	£	39,373
		111,135
	TOTAL . £	300,604

28,181	21,519	27,999	...	6,033	2,277	4,389	...	...	2,10,975
								Total India converted into £ at Rs. 15=£1 . £	14,065

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
GRANT 16.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Conveyance by Road, River and Sea.						
Part I.—Under control of Army Head Quarters, etc.						
Sea and Inland Water charges.						
Medical Stores	...	...	97	...	363	...
Clothing	...	...	...	...	2,299	...
Ordnance	...	288	317	...	20,167	8,146
Road Charges—						
Medical Stores	...	...	...	...	...	...
Clothing	...	...	...	...	...	...
Ordnance	...	607	279	7	290	...
Total, Part I	...	895	693	7	23,119	8,146
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.						
Sea Transport Charges	...	...	823	3,132	58,284	32,588
Indian Troop Service	...	...	...	...	—158	...
Sea and Inland Water Charges—						
Movement of Troops—European Army	...	...	...	11	251	287
Ditto Indian Army	...	...	...	69	3,683	262
Supply and Transport	...	...	15	...	9,900	12,545
Medical Services	...	...	...	...	72	—2
Miscellaneous	...	...	...	...	13,578	1
Road Charges—						
Movement of Troops—European Army	551	36,027	17,241	36,153	163	...
Ditto. Indian Army	51	2,965	1,346	238	435	...
Supply and Transport	—46	2,080	1,717	1,065	...	...
Medical Services	44	2,705	277	586	17	...
Miscellaneous	35	4,015	507	164	11	...
Special Services—						
Gilgit Agency	...	164	...	...	...	...
Total, Part II	635	47,956	21,926	41,418	86,236	45,681
Total in India . R	635	48,851	22,619	41,425	1,09,355	53,827
GRANT 17.						
Conveyance by Rail.						
Part I.—Under control of Army Head Quarters, etc.						
Railway Charges—						
Medical Stores	...	...	...	...	...	...
Clothing	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...
Remount	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*						
Railway Charges—						
Movements of troops, European Army	26,399	47,791	1,63,996	1,73,700	1,98,262	1,47,115
Ditto Indian Army	23,698	55,797	76,267	92,383	1,27,894	60,244
Supply and Transport	36,159	44,554	1,55,344	62,138	1,87,098	2,17,153
Medical Services	4,222	2,391	5,515	5,433	7,277	2,485
Miscellaneous	366	1,649	12,009	8,018	45,975	676
Total, Part II	90,844	1,52,182	4,13,131	3,41,672	5,66,506	4,27,673
Total . R	90,844	1,52,182	4,13,131	3,41,672	5,66,506	4,27,673
GRANT 18.						
Cantonments.						
Part I.—Under control of Army Head Quarters, etc.						
Provincialised Grants to Cantonments	42,475	21,634	38,646	28,045	77,411	27
Purchase and Rent of Lands and Buildings	2,755	1,929	9,714	2,690	18,136	...
Purchase of land for New Cantonment, Delhi	...	...	...	10,92,674	...	...
Total, Part I	45,230	23,563	48,360	11,23,409	95,547	27
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.						
Cantonment Magistrates	44,259	64,161	1,08,798	1,14,292	1,34,547	53,074
Total	89,489	87,724	1,57,158	12,37,701	2,30,094	53,101

(a) The expenditure under Grant 17 is shown at pages 208 and 209 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,312	9,499	562	...	...	...	...	...	11,833
...	...	8,508	...	...	...	...	...	...	10,807
1,417	19,556	7,569	7,449	...	..	...	...	...	64,909
...	...	2,916	...	...	...	...	...	...	2,916
...	...	1,060	...	...	...	...	...	...	1,060
...	...	769	...	...	...	...	...	...	1,952
1,417	20,868	30,321	8,011	...	...	...	...	...	93,477
...	1,77,027	34,600	70,557	...	...	...	22,546	...	3,99,557
...	1,32,959	...	...	...	...	...	...	...	1,32,801
...	762	979	7,659	...	...	...	805	...	10,754
48	444	1,211	3,138	...	...	...	61	...	8,916
147	19,790	5,896	18,258	...	...	...	1,653	...	68,204
...	1,188	81	639	...	...	...	...	...	1,978
...	344	72	3,855	...	...	...	12	...	17,862
2,892	418	...	...	...	...	11	...	...	93,456
427	27	2	...	32	70	33	...	...	5,626
—2	...	61	...	15	36	99	...	...	5,025
47	...	...	...	...	6	64	...	...	3,746
454	...	56	24	8	86	108	...	...	5,468
...	...	...	...	...	...	...	...	...	164
4,013	3,32,959	42,958	1,04,130	55	198	315	25,077	...	7,53,557
5,430	3,53,827	73,279	1,12,141	55	198	315	25,077	...	8,47,034
								Total India converted into £ at Rs. 15=£1 £	56,469
In England:									
Indian Troop Service								£	298,777
Passage of Officers and others not charged to Indian Troop Service								£	4,385
								£	303,162
								TOTAL £	359,631
...	...	...	...	...	...	...	...	25,540	25,540
...	...	...	...	...	...	...	...	46,256	46,256
...	...	...	...	...	...	...	...	9,36,219	9,36,219
...	...	...	...	...	...	...	...	1,43,298	1,43,298
...	...	...	...	...	...	...	...	15,069	15,069
...	...	...	...	...	...	...	...	1,11,543	1,11,543
...	...	...	...	...	...	...	...	12,77,925	12,77,925
1,30,155	1,26,867	1,05,521	21,546	563	165	163	75	...	11,42,318
75,576	29,963	64,840	31,998	15,174	10,726	8,207	1,033	...	6,73,800
97,835	65,043	69,932	68,947	3,489	1,044	4,292	...	...	10,13,028
4,532	2,845	4,980	2,069	282	296	600	265	...	43,192
5,581	5,390	15,083	1,465	1,312	301	112	...	...	97,937
3,13,679	2,30,108	2,60,356	1,26,025	20,820	12,532	13,374	1,373	...	29,70,275
3,13,679	2,30,108	2,60,356	1,26,025	20,820	12,532	13,374	1,373	12,77,925	42,48,200
								Total India converted into £ at Rs. 15=£1 £	283,213
13,111	79,723	4,122	51,551	19,205	8,945	8,601	24,241	...	4,17,737
8,414	7,082	27	42,038	2,780	...	...	...	...	95,565
...	...	...	...	...	...	...	...	...	10,92,674
21,525	86,805	4,149	93,589	21,985	8,945	8,601	24,241	...	16,05,976
1,46,271	73,199	50,260	26,643	3,449	576	1,993	...	...	8,21,522
1,67,796	1,60,004	54,409	1,20,232	25,434	9,521	10,594	24,241	...	24,27,498
								Total India converted into £ at Rs. 15=£1 £	1,61,833

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19.						
Rewards for Military Services.						
Under Control of Army Head Quarters, etc.						
British Army	150	575	825	425	450	2,866
Indian Army	6,619	13,165	13,411	8,180	8,957	6,812
Decorations and Medals	...	98	...	...	16,217	...
Total in India R	6,769	13,838	14,236	8,605	25,624	9,678
GRANT 20.						
Pensions.						
Under control of Army Head Quarters, etc.						
Retired, Wound and Invalid Pensions and Gratuities to Europeans	4,569	1,08,530	1,00,956	1,61,504	1,90,691	55,131
Retired, Wound and Invalid Pensions and Gratuities to Indians	1,84,209	10,81,671	17,65,085	4,79,762	14,30,959	59,964
Family Pensions and Compassionate Allowances to Europeans	5,099	8,387	19,778	27,260	1,33,562	9,329
Departmental Pensions	25,793	60,876	1,00,740	70,226	3,82,897	27,289
Total in India R	2,19,670	12,59,464	19,86,559	7,38,752	21,38,109	1,51,713
Unadjusted Expenditure.						
Issues to Military Department not brought to account						
Unadjusted Expenditure charged to Advances						
Total						
Total Expenditure excluding Unadjusted Expenditure	1,27,54,974	2,00,96,839	2,55,76,587	2,16,51,933	2,50,95,363	1,52,96,400
Unadjusted Expenditure						

for the Year ended 31st March 1914—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
400	980	700	375	...	...	...	...	...	7,746
10,883	6,151	5,039	3,529	3,670	2,391	4,012	200	...	93,019
100	...	...	...	...	...	...	...	...	16,415
11,383	7,131	5,739	3,904	3,670	2,391	4,012	200	...	1,17,180
								Total India converted into £ at Rs. 15=£1 . £	**7,812**
IN ENGLAND: Cost of Medals . . . . . £									17
								TOTAL £	7,829
40,665	2,16,536	2,67,135	60,471	560	...	...	...	...	12,06,748
3,21,496	7,37,492	19,68,001	40,217	49,791	7,127	37,674	6,012	...	81,69,460
7,583	46,336	84,780	8,108	...	...	...	...	...	3,50,222
36,859	1,75,076	1,99,583	19,996	4,964	1,940	6,115	1,465	...	11,13,819
4,06,603	11,75,440	25,19,499	1,28,792	55,315	9,067	43,789	7,477	...	1,08,40,249
								Total India converted into £ at Rs. 15=£1 . £	**722,683**

	£	£
IN ENGLAND:		
Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India—		
For the year 1913-14	936,664	
Less—Refund of over-payment for the year 1912-13	*9,635*	
		927,029
Pay of Non-effective Colonels of Royal Artillery		6,174
Pay and Pensions of Non-effective and Retired Officers of the Indian Service		1,407,596
Compassionate Allowances of Officers removed from the Service, etc.		1,795
Pensions of Non-Commissioned Officers and men		6,720
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty . . .		9,531
Pensions of Widows and Families of Officers, etc., of the Indian Service		76,207
Indian Military Service Family Pensions		80,804
		2,515,856
TOTAL £		3,238,539

									Rs. 48,563
									80,460
									1,29,023
								Total India converted into £ at Rs. 15=£1 . £	8,602
2,04,23,372	1,74,10,629	1,97,26,060	82,65,424	27,28,992	20,13,841	22,66,461	21,71,812	2,39,09,635	21,93,88,322
									+1,29,023
								TOTAL ARMY CHARGES IN INDIA Rs.	21,95,17,345
								Total India converted into £ at Rs. 15=£1 . £	14,634,490
TOTAL ARMY CHARGES IN ENGLAND . . . . . £									5,154,749
								GRAND TOTAL £	19,789,239

67-E.—Statement showing the Established Strength of European and Indian

	Peshawar Division.			Rawalpindi Division.			Lahore Division.			Meerut Division.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.
European Army.												
Artillery	32	832	864	72	1,874	1,946	71	1,773	1,844	62	1,674	1,736
Cavalry	...	...	...	54	1,196	1,250	27	598	625	54	1,196	1,250
Engineers*	...	...	...	...	...	...	1	...	1	...	...	...
Infantry	84	3,012	3,096	112	4,016	4,128	196	7,028	7,224	168	6,030	6,198
Officers of the Indian Army*	17	...	17	14	...	14	13	...	13	16	...	16
Hill Sanitaria and Depôts	...	...	...	...	1	1	3	3	6	3	8	11
Total European Army	133	3,844	3,977	252	7,087	7,339	311	9,402	9,713	303	8,908	9,211
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Indian Army.												
Artillery	5	660	665	23	2,357	2,380	...	876	876	11	1,090	1,101
Body-Guard	...	...	...	...	...	...	...	...	...	2	†122	124
Cavalry	57	2,344	2,401	60	2,500	2,560	90	3,727	3,817	60	2,500	2,560
Sappers and Miners	4	192	196	12	580	592	...	...	...	136	1,183	1,319
Infantry	165	9,966	10,131	150	9,174	9,324	180	10,904	11,084	240	14,617	14,857
Nepal Escort	...	...	...	...	...	...	...	...	...	...	...	...
Total Indian Army	231	13,162	13,393	245	14,611	14,856	270	15,507	15,777	449	19,512	19,961
Total European and Indian Army	364	17,006	17,370	497	21,698	22,195	581	24,909	25,490	752	28,420	29,172

* Exclusive of Officers employed with regiments of Indian Cavalry.
† Exclusive of sowars temporarily

ARMIES of India (exclusive of Indian Artificers and Followers), for the Year 1913-14.

LUCKNOW DIVISION.			QUETTA DIVISION.			MHOW DIVISION.			POONA DIVISION.			CARRIED FORWARD.		
Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.
55	1,488	1,543	56	1,416	1,472	88	2,283	2,371	51	1,318	1,369	487	12,658	13,145
27	598	625	...	...	...	27	598	625	...	...	...	189	4,186	4,375
...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
224	8,050	8,274	112	4,016	4,128	168	6,024	6,192	140	5,020	5,160	1,204	43,196	44,400
11	...	11	9	...	9	8	...	8	6	...	6	94	...	94
1	2	3	...	...	...	2	2	4	1	1	2	10	17	27
318	10,138	10,456	177	5,432	5,609	293	8,907	9,200	198	6,339	6,537	1,985	60,057	62,042
European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
...	354	354	...	874	874	...	928	928	...	496	496	39	7,635	7,674
...	...	...	...	...	...	...	...	...	...	...	...	2	122	124
60	2,500	2,560	45	1,875	1,920	90	3,727	3,817	30	1,250	1,280	492	20,423	20,915
10	16	26	70	689	759	11	...	11	95	1,081	1,176	338	3,741	4,079
206	12,318	12,524	180	10,884	11,064	253	14,768	15,021	186	10,889	11,075	1,560	93,520	95,080
...	86	86	...	...	...	...	...	...	...	...	...	...	86	86
276	15,274	15,550	295	14,322	14,617	354	19,423	19,777	311	13,716	14,027	2,431	1,25,527	1,27,958
594	25,412	26,006	472	19,754	20,226	647	28,330	28,977	509	20,055	20,564	4,416	1,85,584	1,90,000

and Infantry and Corps of Sappers and Miners who are included in the strengths of those arms.
sanctioned for in Army Department No. 288—4 A. D., dated 29th December 1910.

67E.—STATEMENT showing the Established Strength of European and Indian

	Brought forward.			Secunderabad Division.			Burma Division.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.
European Army.									
Artillery	487	12,658	13,145	61	1,697	1,758	12	231	243
Cavalry	189	4,186	4,375	54	1,196	1,250	...	...	...
Engineers *	1	...	1	...	...	...	...	...	...
Infantry	1,204	43,196	44,400	140	5,026	5,166	84	3,012	3,096
Officers of the Indian Army *	94	...	94	7	...	7	...	...	
Hill Sanitaria and Depôts	10	17	27	3	2	5	...	...	...
Total European Army	1,985	60,057	62,042	265	7,921	8,186	96	3,243	3,339
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers. and privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers. and privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and privates.	Total.
Indian Army.									
Artillery	39	7,635	7,674	...	538	538	6	397	403
Body-Guard	2	122	124	2	72	74	...	...	...
Cavalry	492	20,423	20,915	45	1,852	1,897	...	...	...
Sappers and Miners	338	3,741	4,079	41	1,141	1,182	26	204	230
Infantry	1,560	93,520	95,080	163	9,376	9,539	100	5,681	5,781
Nepal Escort	...	86	86	...	...	...	...	...	...
Total Indian Army	2,431	125,527	1,27,958	251	12,979	13,230	132	6,282	6,414
Total European and Indian Army.	4,416	1,85,584	1,90,000	516	20,900	21,416	228	9,525	9,753

* Exclusive of officers employed with regiments of Indian
(*a*) Includes 2 Instructors of Gunnery.
(*b*) Includes 25 Master Gunners, 6 Park Sergeants of
(*c*) Includes 6,123 Native Gunners and Drivers of Royal

Armies of India (exclusive of Indian Artificers and Followers), for the year 1913-14—*contd.*

Kohat Brigade.			Bannu Brigade.			Derajat Brigade.			Aden Brigade.			Total.		
Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.
...	...	...	...	...	...	...	...	...	18	351	369	(a) 578	(b) 14,937	15,515
...	...	...	...	...	...	...	...	...	...	...	...	243	5,382	5,625
...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
...	...	...	...	...	...	...	...	...	28	1,004	1,032	1,456	52,238	53,694
...	...	...	...	...	...	...	...	...	...	...	...	101	...	101
...	...	...	...	...	...	...	...	...	...	...	...	13	19	32
...	...	...	...	...	...	...	...	...	46	1,355	1,401	2,392	72,576	74,968
European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
8	600	608	5	323	328	5	323	328	...	141	141	63	(c) 9,957	10,020
...	...	...	...	...	...	...	...	...	...	...	...	4	194	198
15	625	640	15	625	640	15	625	640	1	106	107	583	24,256	24,839
...	...	...	...	...	...	...	...	...	23	70	93	428	5,156	5,584
59	3,568	3,627	45	2,736	2,781	44	2,656	2,700	15	912	927	1,936	118,449	120,435
...	...	...	...	...	...	...	...	...	...	...	...	...	86	86
82	4,793	4,875	65	3,684	3,749	64	3,604	3,668	39	1,229	1,268	3,064	158,098	161,162
82	4,793	4,875	65	3,684	3,749	64	3,604	3,668	85	2,584	2,669	5,456	230,674	236,130

Cavalry and Infantry and Corps of Sappers and Miners who are included in the strengths of those Arms.

Fort Armaments and 34 Armament Artificers of Army Ordnance Corps.
Artillery including Ammunition Columns.

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1914.

	Rs.
Effective Services. IMPERIAL—INDIA, GENERAL.	
Dockyard Services and Supplies	9,76,381
Hire of Vessels	2,45,983
Sale-proceeds of Vessels and Stores	58,015
Miscellaneous—Other items	40,432
Total ₹	13,20,811
Non-effective Services.	
Pensions	22,314
Total Receipts in India	13,43,125
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT ₹15=£1 £	89,542

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1914.

	Salaries and Establishments.	Contingencies.	
Effective Services. IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	
Naval Commander-in-Chief, India Station	10,000	...	10,000
Director and Deputy Director of the Royal Indian Marine	96,949	9,088	
Marine Audit Establishment	29,880	3,070	
	1,26,829	12,158	1,38,987
Total General Supervision and Accounts			1,48,987
Total India converted into £ at ₹15=£1			£ 9,932
Marine Survey Establishments.			
Scientific Officers	49,534	...	
Office Establishment	6,879	1,666	
Total Marine Survey Establishment	56,413	1,666	58,079
Total India converted into £ at ₹15=£1			£ 3,872
Miscellaneous Shore Establishments.			
Perim Light-house	5,356	3,842	
Miscellaneous	17,921	...	
Total Miscellaneous Shore Establishment	23,277	3,842	27,119
Total India converted into £ at ₹15=£1			£ 1,808

	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	15,548	31,624	
Constructor's Department	17,016	21,966	
Factory Branch	25,823	44,843	
Assistant Constructor's Branch	15,823	24,101	
Store-Keeper's Department	31,935	60,316	
Cashier's Office	6,015	14,471	
Dockyard Dispensary	2,824	6,522	
Wages of Artificers and Labourers	65,677	3,43,562	
Accountant's Office	12,624	21,880	
Miscellaneous	5,015	3,084	
Total Dockyards	1,98,300	5,72,369	7,70,669
Total India converted into £ at ₹15=£1			£ 51,378

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,048	7,249	Troopship "Northbrook"	1,05,054	
1,524	2,202	Troopship "Dalhousie"	54,403	
6,315	10,190	"Dufferin"	1,05,743	
1,125	2,157	"Mayo"	49,492	
903	1,277	Despatch Vessel "Lawrence"	39,191	
960	2,025	"Minto"	48,556	
5,467	9,366	"Hardinge"	1,09,262	
		Guide	—26	
		Contingencies	5,933	
		Inland Steamers and Flats.		5,17,608
182	190	Steamer "Comet"	17,197	
270	360	"Sladen," including Flats C and D	25,107	
172	250	"Bhamo"	17,442	
		Contingencies	1,377	
		Marine Survey.		61,123
300	486	"Palinurus"	3,229	
1,014	1,500	Steamer-cutter "Investigator"	34,872	
		Contingencies	906	
				39,007
		Carried forward		6,17,738 / 10,04,854

No. 68B.—Account of Marine Charges for the Year ended 31st March 1914—*continued.*

		Rs.	Rs.
	Brought forward		10,04,854
			6,17,738
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Salaries and Allowances of Officers and Men afloat—*contd.*			
Vessels in Ordinary Bombay		2,655	
Hulk "Quangtung"		5,172	
Flat "Ganges"		1,115	
Allowance for the Calcutta Port Defence Volunteers for the maintenance of a launch		3,000	
Contingencies		60	
Vessels employed to Military Service and Special Defences at—			
Aden	Rs. 10,779		
Bombay	„ 27,902		
Calcutta	„ 18,618		
Karachi	„ 11,655		
Rangoon	„ 10,024		
		78,978	
Contingencies		1,156	92,136
Yard Craft Establishment.			
Yard Craft, Bombay		50,732	
Ditto, Calcutta		16,990	
General Duty and Leave Allowances		28,716	67,722
Contingencies		134	
			28,850
Additional Establishment for "Patrick Stewart"			2,689
Allowance to R. I. M. Officers serving with vessels of Royal Navy			3,409
Shore Allowances			10,221
Total Salaries and Allowances			8,22,765
Total India converted into £ at Rs. 15=£1			£54,851
In England—			
Royal Indian Marine Furlough Pay	£10,050		
Allowances of Marine Officers whilst under instruction	£1,123		
Total			£11,173
Victualling of Officers and Men afloat.			
Purchase of Provisions for Europeans and Natives		2,66,633	
Allowances in lieu of Provisions		27,300	
Purchase of water for Royal Indian Marine Vessels		30,440	
Total Victualling of Officers and Men afloat			3,24,373
Total India converted into £ at Rs. 15=£1			£21,625
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
Stores purchased monthly		1,07,807	
(A) Marine Stores and Coal for the Royal Indian Marine		11,78,265	
(B) Do. do. Local Governments and other Departments		6,73,781	
(C) Marine Stores and Coal for the Royal Navy		1,05,241	
Deduct—Debits to Local Governments, other Departments and the Royal Navy		*7,79,022*	
Total Purchase of Marine Stores, etc.			12,86,072
Total India converted into £ at Rs. 15=£1			£85,738
In England: Stores for India—	£		
Coal	7,014		
Miscellaneous	110,642		
Total			(a)£117,658
Purchase and Hire of Ships and Vessels.			
Hire of ships and vessels		4,753	
Total Purchase and hire of ships, etc.			4,753
Total converted into £ at Rs. 15=£1			£317
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships		32,164	
Passage and Conveyance of Officers and Men		30,678	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations		2,31,436	
Medical Stores		3,155	
Freight on Europe Stores		14,212	
Miscellaneous		10,349	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"		*10,107*	
Total Miscellaneous			3,11,887
Total India converted into £ at Rs. 15=£1		£	£20,793
In England—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.		100,047	
Pay and Passage of Marine Officers, etc.		563	100,610
Total			£121,403
Non-effective Services.			
Pensions		80,837	80,837
Total India converted into £ at Rs 15=£1		£5,389	
In England—	£		
Royal Indian Marine Retired Pay	25,284		
Indian Navy Retired Pay	2,419	£27,703	£33 092
TOTAL CHARGES IN INDIA			38,35,541
Total India converted into £ at Rs. 15 £1 £			£255,703
TOTAL CHARGES IN ENGLAND £			£257,142
TOTAL MARINE CHARGES £			£5,12,845

(a) Includes £3,218. 2s. 6d, for "Schedule Measure Expenditure".

No. 69A.—ABSTRACT ACCOUNT of Military Works Receipts during the Year 1913-14.

Heads of Revenue.	No. of Items.	India General.	Central Provinces and Berar.		Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.		Punjab.	Madras (for Coorg only).	Bombay.	Total.
		Director General of Military Works.	Central Provinces and Berar Proper.	Central India.					United Provinces of Agra and Oudh Proper.	Rajputana.				
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	6,94,938	685	1,782	92,808	7,296	1,019	1,306	...	2,766	6,439	48	2,093	8,11,180
Sales of buildings	2	9,706	...	...	...	...	...	...	...	3,276	...	...	...	12,982
„ barrack furniture	3	7,846	...	...	282	1	...	...	...	230	1	...	18	8,378
„ tools and plant	4	5,785	...	...	33	...	...	...	...	...	...	...	...	5,818
„ produce	5	3,063	13	...	...	...	...	...	90	...	30	...	330	3,526
„ old materials	6	28,226	...	...	221	...	...	...	...	105	...	...	321	28,873
Value of materials received from old buildings	7	11,467	...	...	15	...	...	...	...	...	18	...	...	11,500
Unclaimed deposits	8	—39	...	...	1	...	...	...	...	...	...	...	...	—38
Fines, refunds, miscellaneous	9	15,618	...	...	...	4	2	...	...	160	...	...	1,261	17,045
Recoveries of advances made in England	10	5,912	...	...	...	...	...	...	...	...	...	...	...	5,912
Recoveries on electric light installation	11	39,563	...	...	759	...	...	...	...	...	...	...	...	40,322
Recoveries on water-supply	12	1,84,234	...	...	4,345	...	...	...	...	...	...	...	14,982	2,03,561
Total		10,06,319	698	1,782	98,464	7,301	1,021	1,306	90	6,537	6,488	48	19,005	11,49,059
			2,480						6,627					
Total India converted into £ at Rs. 15=£1														£ 76,604

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1913-14.

HEADS OF EXPENDITURE.	INDIA GENERAL.	CENTRAL PROVINCES AND BERAR.		BURMA.	ASSAM.	BENGAL.		BIHAR AND ORISSA.	UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.	MADRAS (FOR COORG) ONLY.	BOMBAY.	GRAND TOTAL.
	Director-General, Military Works.	Central Provinces and Berar Proper.	Central India.			Bengal Proper.	Port Blair.		United Provinces of Agra and Oudh Proper.	Rajputana.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.														
New Works (69C)	(b) 52,36,726	525	1,364	66,070	9,813	6,874	...	3,386	4,853	9,150	90,599	...	10,592	54,39,952
Repairs (69D)	41,34,221	2,366	16,395	2,83,354	35,403	25,319	...	11,706	4,108	19,953	35,157	932	53,506	46,22,920
Establishment	(c) 29,75,399	633	3,775	68,928	8,006	5,048	...	1,855	1,932	6,875	16,306	154	12,426	31,01,337
Tools and Plant	(d) 1,21,912	41	258	4,532	517	371	...	129	134	364	1,113	11	799	1,30,181
Suspense	13,845	...	...	...	...	...	...	...	...	...	...	...	...	13,845
	1,24,82,103	3,565	21,792	4,23,384	53,739	37,612	...	17,076	11,027	36,342	1,43,175	1,097	77,323	1,33,08,235
Barrack furniture, including repairs and establishment	8,47,480	...	1,106	42,158	406	...	386	...	...	5,631	269	...	3,789	9,01,225
TOTAL	1,33,29,583	3,565	22,898	4,65,542	54,145	37,612	386	17,076	11,027	41,973	1,43,444	1,097	81,112	1,42,09,460
Deduct—Outlay in England	*6,23,715*	...	...	*1,289*	...	...	...	...	...	*348*	...	...	...	*6,25,352*
Net India Military Works	1,27,05,868	3,565	22,898	4,64,253	54,145	37,612	386	17,076	11,027	41,625	1,43,444	1,097	81,112	1,35,84,108
		26,463				37,998			52,652					
Total India converted into £ at Rs. 15=£1 £														**905,607**
Charges in England: Stores for India														(a)41,690
GRAND TOTAL MILITARY WORKS														947,297

(a) Includes £10,464-19-9 for "Schedule Measure expenditure."
(b) " Rs. 4,68,232 on account of Delhi Cantonment.
(c) " " 54,853 ditto ditto.
(d) " " 50,664 ditto ditto.

69C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works—																			
Works other than the Delhi Cantonment .	12,07,653	16,55,256	3,73,575	5,58,711	18,913	6,46,165	1,04,122	29,486	2,65,769	92,684	6,330	6,381	28,808	53,736	64,861	...	51,12,450	3,43,956	47,68,494
Delhi Cantonment .	59,492	2,42,666	...	96,069	96	40,522	...	29,387	...	...	...	...	...	...	...	...	4,68,232	...	4,68,232
Central Provinces and Berar .	...	...	...	...	...	525	...	...	...	...	...	...	...	...	..	...	525	...	525
Central India . . .	...	1,353	...	...	...	...	...	...	...	...	...	...	...	...	...	11	1,364	...	1,364
Burma	22,078	9,425	7,222	9,345	...	2,512	47	784	566	2,655	...	...	11,436	...	...	...	66,070	...	66,070
Assam	...	133	...	579	...	6,479	588	...	...	2,034	...	...	...	...	...	...	9,813	...	9,813
Bengal	...	948	661	...	...	5,176	18	11	...	60	...	...	...	...	...	...	6,874	...	6,874
Bihar and Orissa . .	...	...	...	...	...	...	...	...	3,386	...	...	...	...	...	...	...	3,386	...	3,386
United Provinces of Agra and Oudh	...	3,077	...	...	...	...	...	1,776	...	...	...	...	...	...	...	...	4,853	...	4,853
Rajputana . . .	493	4,468	353	1,984	...	3,274	...	...	...	555	...	...	...	...	...	...	11,127	1,977	9,150
Punjab	...	...	...	12,376	...	36,200	...	1,713	...	...	41,219	...	...	...	...	...	91,508	909	90,599
Bombay	3,424	...	...	6,071	...	...	68	...	...	1,029	...	...	...	...	...	...	10,592	...	10,592
TOTAL .	12,93,140	19,17,326	3,81,811	6,85,135	19,009	7,40,853	1,04,843	63,157	2,69,721	99,017	47,549	6,381	40,244	53,736	64,861	11	57,86,794	3,46,842	54,39,952

Total India converted into £ at Rs. 15=£1 £ . 362,663

No. 69D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation of British Troops.	Buildings for accommodation of Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	*Deduct outlay on contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	10,02,784	2,37,305	1,89,638	16,59,816	1,98,625	2,34,325	1,11,000	2,88,805	1,46,391	1,07,014	15,211	10,880	3,69,260	1,871	3,591	...	45,76,516	*4,42,295*	41,34,221
Central Provinces and Berar	...	1,413	...	621	...	332	...	...	...	...	...	...	...	...	...	...	2,366	...	2,366
Central India	12,089	1,371	780	914	...	472	...	...	37	36	...	...	538	...	...	158	16,395	...	16,395
Burma	61,999	24,194	30,927	1,12,106	4,331	5,002	2,893	701	6,766	21,133	...	...	13,802	...	...	...	2,83,854	...	2,83,854
Assam	...	10,363	4,994	13,592	...	899	966	140	...	1,272	...	...	3,177	...	...	...	35,403	...	35,403
Bengal	...	3,329	1,660	2,842	...	8,300	148	2,026	...	189	...	...	6,825	...	...	...	25,319	...	25,319
Bihar and Orissa	...	...	...	...	...	...	...	...	5,223	...	...	...	6,483	...	...	...	11,706	...	11,706
United Provinces of Agra and Oudh	...	1,154	...	1,494	...	246	458	1,331	...	...	...	...	...	...	...	...	4,683	*575*	4,108
Rajputana	6,775	1,870	987	3,921	...	1,011	...	...	1,828	901	...	...	2,660	...	...	...	19,953	...	19,953
Punjab	...	...	149	866	...	976	...	5,163	...	300	22,676	...	...	1,859	3,168	...	35,157	...	35,157
Coorg	...	...	...	...	...	932	...	...	...	...	...	...	...	...	...	...	932	...	932
Bombay	13,245	2,520	496	30,728	...	920	15	1,304	1,652	297	236	...	2,093	...	...	...	53,506	...	53,506
TOTAL	10,96,892	2,83,519	2,29,631	18,26,900	2,02,956	2,53,415	1,15,480	2,99,470	1,61,897	1,31,142	38,123	10,880	4,04,838	3,730	6,759	158	50,65,790	*4,42,870*	46,22,920
Total India, converted into £ at R15=£1 = £																			**308,195**

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-1902.	Rs.	Rs.	Rs.
India	2,42,50,991	...	2,42,50,991
Converted into £ at R15=£1	£ 1,616,733	£ ...	£ 1,616,733
England	**1,451,683**	...	**1,451,683**
TOTAL TO END OF 1901-1902	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).			
INDIA.			
Armaments.	Rs.	Rs.	Rs.
Coast Defences Aden	1,11,905	—26,445	85,460
„ „ Bombay	20,98,201	12,299	21,10,500
„ „ Madras	1,01,178	...	1,01,178
„ „ Karachi	10,43,689	21,331	10,65,020
„ „ Burma (Rangoon)	1,22,920	1	1,22,921
„ „ Bengal (Hooghly)	2,91,375	6,004	2,97,379
„ „ General	1,57,112	+724	1,57,836
TOTAL	39,26,380	13,914	39,40,294
Freight, etc.—			
Freight-armaments and Electric light plant and stores	63,893	4,233	68,126
Sub-marine mining	76,125	39,376	1,15,501
TOTAL ARMAMENTS	40,66,398	57,523	41,23,921
Special Defences.			
Rangoon	2,12,642	29,891	2,42,533
Baluchistan	74,444	...	74,444
Madras	40,461	...	40,461
Aden	39,172	29,867	69,039
Bombay	38,74,996	57,392	39,32,388
Karachi	3,25,975	13,325	3,39,300
Bengal (Hooghly)	1,13,242	8,539	1,21,781
TOTAL SPECIAL DEFENCES	46,80,932	1,39,014	48,19,946
ESTABLISHMENT	7,15,396	15,215	7,30,611
TOOLS AND PLANT	65,031	1,383	66,414
SUSPENSE	10,837	32,634	43,471
GRAND TOTAL	95,38,594	2,45,769	97,84,363
Deduct—Expenditure in England	*41,97,320*	*1,38,544*	*43,35,864*
NET OUTLAY IN INDIA	53,41,274	1,07,225	54,48,499
Total India converted into £ at R15=£1	£ **356,085**	£ **7,148**	£ **363,233**
Expenditure in England—			
Stores for India	279,822	(a)9,236	289,058
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	635,907	16,384	652,291

(a) Wholly attributable to "Schedule Measure Expenditure".

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-14.

Section M.—Provincial Surpluses and Deficits.

Revenue £608,578. Expenditure £325,692

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial .	254	2,536,386	...	...
	72	Provincial Balances, Surpluses and Deficits.	255	10,274,258	608,578	325,692
				Total .	608,578	325,692

No 71.—ACCOUNT of CONTRIBUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1913-14.

[Credits + Debits — Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+21,40,000	+12,90,000	+6,89,000	—7,28,000	—2,36,000	—19,76,000	+4,86,000	—21,43,000	—9,38,000	—14,16,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements . . .	+1,55,232	—1,25,000	+33,850	+25,75,630	+22,92,000	+36,26,400	+7,23,817	+12,65,321	—1,14,616	+1,04,32,634
In aid of Famine Expenditure . . .	+12,80,000	..	...	+60,000	+2,00,000	+4,50,000	+1,40,000	+2,50,000	+13,70,000	+37,50,000
For Police Reforms	+1,74,000	...	...	...	...	+3,77,000	...	...	+3,25,000	+8,76,000
For increase of Expenditure on account of Education	+5,64,000	+6,07,000	+3,62,500	+25,81,000	+10,53,000	+14,76,600	+7,98,000	+16,80,000	+13,68,000	+1,04,90,100
For increase of Expenditure on Sanitation .	+3,00,000	+3,30,000	+50,000	+5,58,000	+3,33,000	+7,67,200	+4,21,672	+6,19,234	+6,20,000	+39,99,106
In aid of Public Works and Miscellaneous Expenditure	+1,70,032	+14,51,939	+29,35,661	+4,06,598	+11,03,600	+2,92,250	+3,40,915	+12,51,788	+4,28,345	+83,81,128
In the aid of Provincial Resources generally .	...	...	...	...	...	+15,32,829	...	...	...	+15,32,829
In adjustment of Inter-provincial transactions	...	...	—99,000	+2,99,572	—2,20,572	+20,000	...	...	...	...
Total Special Contributions .	+26,43,264	+22,63,939	+32,33,011	+64,80,800	+47,61,028	+85,42,279	+24,24,404	+50,66,343	+39,96,729	+3,94,61,797
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+47,83,264	+35,53,939	+39,72,011	+57,52,800	+45,25,028	+65,66,279	+29,10,404	+29,23,343	+30,58,729	+3,80,45,797
LAND REVENUE (EXCLUDING REVENUE DUE TO IRRIGATION FOR PUNJAB, MADRAS AND BOMBAY ONLY) DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS										
Imperial	93,61,098	1,74,47,250	39,26,508	1,14,20,827	65,91,862	3,74,45,201	1,34,71,815	2,86,54,474	2,32,43,380	15,15,62,415
Provincial	93,61,099	2,90,78,751	39,26,508	1,14,20,826	65,91,861	2,24,67,121	1,34,71,816	2,86,54,474	2,32,43,379	14,82,15,835
TOTAL .	1,87,22,197	4,65,26,001	78,53,016	2,28,41,653	1,31,83,723	5,99,12,322	2,69,43,631	5,73,08,948	4,64,86,759	29,97,78,250
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTION—										
Imperial (a)	45,77,834	1,38,93,311	—45,503	56,68,027	20,66,834	3,08,78,922	1,05,61,411	2,57,31,131	2,01,84,651	11,35,16,618
Provincial (a)	1,41,44,363	3,26,32,690	78,98,519	1,71,73,626	1,11,16,889	2,90,33,400	1,63,82,220	3,15,77,817	2,63,02,108	18,62,61,632
Net contribution from Imperial to Provincial Rs. 3,80,45,797 converted into £ at Rs. 15=£1 . £										2,536,386

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1914.

	Opening Balance.	Revenue as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES. Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	90,72,033	3,06,83,750	3,97,55,783	2,88,02,505	1,09,53,278	18,81,245	...
Burma	1,30,22,199	5,61,45,223	6,91,67,422	5,52,31,197	1,39,36,225	9,14,026	...
Assam	78,06,494	1,61,06,949	2,39,13,443	1,83,24,640	55,88,803	...	22,17,691
Bengal	3,13,30,270	6,21,41,472	9,34,71,742	6,16,60,630	3,18,11,112	4,80,842	...
Bihar and Orissa	2,00,84,199	3,06,39,313	5,07,23,512	3,15,59,375	1,91,64,137	...	9,20,062
United Provinces of Agra and Oudh	1,84,23,473	6,80,05,996	8,64,29,469	6,79,55,292	1,84,74,177	50,704	...
Punjab	1,77,84,102	4,61,42,340	6,39,26,442	4,68,34,852	1,70,91,590	...	6,92,512
Madras	2,28,58,879	7,57,42,514	9,86,01,393	8,10,40,925	1,75,60,468	...	52,98,411
Bombay	1,79,75,519	7,92,29,211	9,72,04,730	7,76,70,645	1,95,34,085	15,58,566	...
TOTAL . Rs.	15,83,57,168	46,48,36,768	62,31,93,936	46,90,80,061	15,41,13,875	48,85,383	91,28,676
Converted into £ at Rs. 15=£1 . £					10,274,258	325,692	608,578
Net Provincial Deficit . £						282,886	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-14.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts £5,237,784, Disbursements £14,500,536

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	259	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	260	...	...	...
„ „	73B	„ „ „ summary to end of 1913-1914	262	...	...	...
„ „	74	State Railways—Construction	264	...	...	10,483,200
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	266	...	...	...
		Contributions by Companies from Provident Fund	266	...	84,667	...
	74B	Detailed Account of East Indian Railway	266	1,791,889	...	...
	74C	„ „ Eastern Bengal Railway	267	895,715	...	..
	74D	„ „ Oudh and Rohilkhand Railway	268	474,068	...	...
	74E	„ „ North Western Railway	269	2,027,807	...	...
	74F	„ „ South Indian Railway	270	612,105	...	...
	74G	„ „ Great Indian Peninsula Railway	271	2,342,437	...	...
	74H	„ „ Bombay, Baroda and Central India Railway	272	831,412	...	...
	74I	„ „ Madras and Southern Mahratta Railway	273	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	274	...	...	...
	75	Irrigation Works—Construction	278	...	...	1,282,262
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	279	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	280	..	...	..
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	288	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	292	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	297	...	4,997,480	280,000
	„	Outlay of Railway Companies and Repayments	297	..	5,637	2,007,940
Capital contributed by Native States towards outlay on State Railways.	79A	Capital contributed by Native States	298	...	200,000	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi.	299	...	...	447,134
			Total £		**5,237,784**	**14,500,536**

No. 73.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,267	92,235	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	7,493,862	2,999,328	10,493,190	1,797,598	74,952	1,872,550	12,365,740
		121,033,717	53,594,708	174,628,425	36,384,857	3,745,447	40,130,304	214,758,729

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect to

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

DISTRIBUTION OF CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.		India, General.	Central Provinces.	Burma.	Assam.
India	R	11,25,83,142	...	...	21,213
Add—Difference on account of exchange	R	—1,96,410	...	...	...
Deduct—Charged to Revenue	R	1,17,532	...	...	21,213
Net India	R	11,22,69,200	...	...	...
Converted at R15=£1	£	7,484,613	...	...	...
England	£	2,998,587	...	...	...
TOTAL	£	10,483,200	...	...	...
IRRIGATION.					
India	R	...	22,07,561	18,86,683	...
Add—Difference on account of exchange	R	...	—213	—25	...
Net—India	R	...	22,07,348	18,86,658	...
Converted at R15=£1	£	...	147,157	125,777	...
England	£	...	3,247	376	...
TOTAL	£	...	150,404	126,153	...

on State Railways and Irrigation Works.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — Charged against Revenue. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	Total Construction as in column 8 met from — Capital raised through Companies, see Account No. 74-A.	State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—188,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—782	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—70	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—52,068	4,207	—12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	—197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,888	...	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	...	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026
37	44,275	383,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246
38	41,411	426,501	...	...	4,266	(c)45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694
39	8,576	491,424			1,414	(b)98,864	600,278	11,765,462	84,667	12,331,073	...	12,365,740
	5,250,088	5,420,412	2,938,755	1,043,239	1,194,566	4,861,604	20,708,664	194,050,065	20,361,606	(a) 194,397,123	60,502,103	275,260,832

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,06,750 Debt incurred in India.

(a) Includes £266,667 capital contributed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)
(b) For details *vide* Accounts No. 75 and No. 60-B.

(c) Includes outlay on previous years brought on to the capital account in 1912-13 as under:—

	R	£
United Provinces	1,879	125
Bombay	5,36,491	35,766
	5,38,370	35,891

Irrigation Works not charged to Revenue, by Provinces, during 1913-14.

Bengal.	Bihar and Orissa.	United Provinces.	Punjab.	North-West Frontier.	Madras.	Bombay.	Total.
...	...	...	...	...	...	...	11,26,04,355
...	...	...	...	...	...	...	—1,96,410
...	...	...	...	...	...	...	1,38,745
...	...	...	...	...	...	...	11,22,69,200
...	...	...	...	...	...	...	7,484,613
...	...	...	...	...	...	...	2,998,587
...	...	...	...	...	...	...	10,483,200
...	—15,000	12,15,250	92,67,144	34,07,841	3,60,533	25,841	1,83,55,853
...	..	—234	—2,852	—243	...	—284	—3,851
...	—15,000	12,15,016	92,64,292	34,07,598	3,60,533	25,557	1,83,52,002
...	—1,000	81,001	617,619	227,173	24,036	1,704	1,223,467
...	...	3,582	43,532	3,715	...	4,343	58,795
...	—1,000	84,583	661,151	230,888	24,036	6,047	1,282,262

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 73A.—STATEMENT of Money specifically provided for Capital Expenditure on Railways and of Amount expended in 1913-14.

Amount specifically provided.	£	Expenditure.	£
Borrowed for Railway purposes under the East India Loans Act.	...	State Railways (see Account No. 73, column 4).	10,493,190
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	4,752,147	Capital expenditure by Railway Companies (see Account No. 79).	2,002,303
Capital contributed by Native States towards outlay on State Railways.	200,000		
Appropriation from Famine grant for avoidance of debt.	342,489		
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	8,576	Discharge of Indian Midland Railway Debentures	1,111,200
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	1,414	Discharge of Madras Railway Debentures	170,000
Excess over amount specifically provided (see below).	8,472,067		
Total	13,776,693	Total	13,776,693

Note.—The excess of Expenditure shown above is accounted for as follows :—

	£	£
Surplus of Revenue over Expenditure charged to Revenue	2,312,423	
Loan issued in India	2,000,000	
Net receipts under heads of Debt, Deposits and Advances other than items included above	572,260	
Cash Balance decreased	5,316,780	
		10,201,463
Deduct—Capital expenditure not charged to Revenue on Works other than Railways		*1,729,396*
Total (see above)		8,472,067

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1913-1914.

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE on RAILWAYS

(1)	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)*	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year.	Loans for Railway purposes issued under the East Indian Loans Act.	Capital Receipts from Railway Companies.	Capital contributed by Native State towards outlay on State Railways.	Appropriation from Famine Grant for Avoidance of Debt.	Appropriation from Famine Grant for Protective Railways.	Appropriation from Revenue for other Railways.	Moiety of Profits on Rupee coinage.	Total "Resources specifically provided" (Cols. 2 to 8).	Revenue. Surplus(+) or Deficit(—).	Loans issued in India.
	£	£	£	£	£		£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (*a*)	...	14,125,889	2,091,854	2,666,667
1906-07	2,000,000	*—254,440*	...	332,383	3,442	17,753 (*b*)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	*—190,532* (*c*)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (*d*)	51	12,421,711	*—3,737,710*	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (*e*)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	301,095	36,895	4,839(*f*)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	(*g*) 836	...	3,875,678	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	1,414	...	5,304,626	2,312,423	2,000,000
	53,213,642	18,926,962	266,667	3,564,737	208,523	*—98,905*	1,123,655	77,205,281	14,147,418	16,666,667

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium against Revenue in the year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount in the latter case the cash proceeds. The issue in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central no charge was made to Revenue on account of the difference between the nominal amount of the stock and the amount of cash of which it was

(*a*) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.
(*b*) Ditto £14,517 ditto ditto 1906-07 ditto.
(*c*) Ditto £7,443 ditto ditto 1907-08 ditto ; £198,155 expended from Local
(*d*) Ditto £30,269 ditto ditto 1908-09 ditto.
(*e*) Ditto £13,708 ditto ditto 1909-10 ditto.
(*f*) Ditto £ 4,044 ditto ditto 1910-11 ditto.
(*g*) Ditto £ 249 ditto ditto 1911-12 ditto.

and Annual Expenditure thereof from 1905-1906 to end of 1913-1914.

Resources.				Capital Expenditure on Railways.					
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately.	(13) Cash Balances reduced (+) or increased (—).	(14) Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	(15) Total "Other Resources" (columns 10 to 14)	(16) Total Provision (columns 9 and 15).	(17) On State Railways (including purchased lines worked by Companies).	(18) By Railway Companies (other than those working purchased lines).	(19) Discharge of Liabilities.	(20) Purchase of Lines.	(21) Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
836,900	794,375	*—556,194*	5,833,602	19,959,491	9,482,359	*—362,528*	250,000	10,589,660	19,959,491
270,311	4,282,927	*—797,627*	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	*—2,655,163*	*—845,722*	*—1,390,763*	10,675,593	10,383,074	*—342,181*	634,700	...	10,675,593
3,012,820	*—99,330*	*—983,489*	*—474,376*	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	*— 9,415,504*	*—1,052,349*	*—3,449,789*	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	*—3,636,225*	*—1,203,888*	2,399,708	12,148,876	8,956,939	*—1,375,963*	2,317,900	2,250,000	12,148,876
3,683,544	*—2,141*	*—1,541,523*	7,413,547	11,289,225	7,026,495	986,530	3,276,200	...	11,289,225
2,266,482	2,660,647	*—1,523,223*	8,511,540	12,478,499	8,858,572	1,142,327	2,477,600	...	12,478,499
572,260	5,316,780	*—1,729,396*	8,472,067	13,776,693	10,493,190	2,002,303	1,281,200	...	13,776,693
17,842,447	*—2,753,634*	*—10,233,411*	35,669,487	112,874,768	79,004,372	6,498,036	14,532,700	12,839,660	112,874,768

is credited to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged of the discount by the date at which the loan can be redeemed : in the former case the nominal amount of the loan is entered in this column, India Railway Company, in substitution for part of the cash payable on the purchase of the undertaking, was an exceptional transaction ; accepted as the equivalent ; and the nominal amount of the stock was entered in this column.

Funds on the Mayavaram-Mutupet Railway has been dropped out of this account without financial adjustment.

N.—Ry., Irrn. and other Capl. not charged to Revenue

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT. *Receipts on Capital Account.*	DEDUCT. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	NET OUTLAY.
IMPERIAL.		R	R	R	R	R.	R
India, General.							
1. 2. Assam-Bengal Part I	1	3,17,201	...	...	...	...	3,17,201
2. Assam-Bengal Part II	2	40,49,591	1,43,605	6,81,912	*2,574*	...	48,72,534
3. Bombay, Baroda and Central India	3	1,19,53,901	2,08,028	3,09,251	...	...	1,24,71,180
Bayana-Agra		8,11,188	46,350	...	*—1,332*	*80,553*	7,78,317
Broach-Jambusar		3,20,484	22,582	...	...	...	3,43,066
4. Burma	4	...	...	...	...	...	...
5. „ Extensions	5	35,96,278	2,97,080	...	...	*3,52,070*	35,41,288
6. East Coast, Northern Section	6	...	...	...	...	...	...
7. East Indian	7	2,16,48,023	1,38,318	50,92,165	*922*	...	2,68,77,584
8. Eastern Bengal System	8	1,40,77,248	2,23,753	...	*3,022*	*8,62,253*	1,34,35,726
Rajabhat Khawa Dalsinghpara		1,63,755	37,147	...	*372*	*2,411*	1,98,119
Rangyia-Tangla		1,08,909	19,102	...	*1,578*	*1,649*	1,24,784
Singjani-Fulchhari		3,59,013	30,413	...	*484*	*15,294*	3,73,648
9. Great Indian Peninsula	9	3,05,23,169	6,35,680	39,89,374	*11,665*	...	3,51,36,558
Agra-Delhi Chord		1,27,299	1	..	...	...	1,27,300
Baran-Kotah		...	...	...	...	...	...
Bhopal		82,145	...	...	...	...	82,145
10. Jodhpur-Hyderabad (British Section)	10	1,51,719	...	...	...	*22,407*	1,29,312
11. Lucknow-Bareilly	11	...	...	...	...	...	...
12. Lower Ganges Bridge	12	1,01,99,873	1,16,103	...	*27,857*	*23,52,310*	79,35,809
13. Madras and Southern Mahratta	13	...	...	...	...	...	...
Bellary-Kistna		...	...	...	...	...	...
Bezwada Extension		2,472	...	...	...	...	2,472
Dhone Kurnool		2,075	...	...	...	...	2,075
14. North Western*	14	2,72,73,812	1,02,459	30,42,890	*2,053*	...	3,04,17,108
Jakhal-Hisar		2,84,612	38,160	...	*2,511*	*86,952*	2,33,309
Jullundur-Hoshiarpur		3,29,266	26,146	...	*243*	*1,58,400*	1,96,769
Kalabagh-Bannu		5,91,185	55,955	...	*624*	*22,811*	6,23,705
Laki Pezu Tank		3,16,875	72,491	2,80,623	*42*	...	6,69,947
Lodhran Khanewal		...	...	...	...	...	...
Saraikala-Havelian		5,33,145	64,852	...	*3,894*	*2,59,801*	3,34,302
15. Oudh and Rohilkhand	15	48,40,932	3,940	22,66,142	...	...	71,11,014
Cawnpore-Banda		18,25,150	1,04,999	21,722	*768*	...	19,51,103
16. South Indian	16	87,12,424	1,36,401	3,32,749	...	...	91,81,574
Coonoor-Ootacamund		1,03,638	—64	...	...	*789*	1,02,785
Dharmapuri-Hosur Extension		3,19,872	26,799	...	*—493*	*2,18,522*	1,28,642
Tinnevelly-Quilon (British Section)		237	..	...	...	...	237
Ditto (Native State Section)		984	...	...	...	...	984
17. Tirhoot State Railway and Extensions	17	18,30,750	—1,810	1,02,567	*4,64,720*	...	14,66,787
Khagria Roserah		5,34,296	51,650	...	...	*1,803*	5,84,143
Samastipur-Roserah Extension		34,152	1,384	...	...	...	35,536
18. Bengal Nagpur Railway Company (for capital stock transferred to the Secretary of State)	18	70,665	...	...	...	...	70,665
19. Bilaspur-Etawah	19	...	...	...	...	...	...
20. Frontier Railway Reserve Material	20	...	...	...	...	*30,540*	—30,540
21. Ganges Bridge	21	...	...	...	...	...	...
22. Nagpur-Chhattisgarh Depreciation Account	22	...	...	...	...	...	...
23. Petroleum Operations, Baluchistan	23	...	...	...	...	...	...
24. Ranaghat-Bhagwangola	24	...	...	...	...	...	...
25. Sabarmati-Dholka	25	...	...	...	...	...	...
26. Southern Mahratta (Depreciation on works)	26	...	...	...	...	...	...
27. Umaria Colliery (Depreciation on works)	27	...	...	...	...	...	...
28. Vizagapatam-Raipur	28	...	...	...	...	...	...
29. Warora Colliery	29	...	...	...	*4,573*	...	—4,573
30. State Railway Stores	30	...	...	...	...	*5,19,812*	—5,19,812
31. Expenditure in England for Stores purchased and remaining unappropriated	31	...	...	...	...	*19,26,160*	—19,26,160
TOTAL IMPERIAL		14,60,96,338	26,01,524	1,61,19,395	*5,26,077*	*69,14,537*	15,73,76,643
PROVINCIAL. *Assam.*							
32. Jorhat	32	21,555	...	...	...	*342*	21,213
TOTAL CONSTRUCTION OF STATE RAILWAYS		14,61,17,893	26,01,524	1,61,19,395	*5,26,077*	*69,14,879*	15,73,97,856
Total converted into £ at R15=£1						£	**10,493,190**
Charged to Revenue — Famine Relief and Insurance — India						£	7,835
Charged to Revenue — Famine Relief and Insurance — England						£	741
Charged to Revenue — Construction of Railways charged against Revenue						£	1,414
Charged to Revenue — Preliminary Expenditure, etc., not originally charged to Construction						£	...
Not charged to Revenue — India						£	7,484,613
Not charged to Revenue — England						£	2,998,587
TOTAL						£	10,493,190

* Including J. Doab, Quetta-Nushki, Kalka-Simla, Doubling Line Samasuta to Reti, Khusalgarh Kohat, Shadera-Sangla, Loi-Shilman Branch, Thal and Parachinar, Shorkot Road Chichoki.

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1913-1914.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct—Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	R	R	R	R	R	R	
1	51,17,313	...	...	51,17,313	...	51,17,313	
2	9,47,78,898	4,65,721	14,50,273	9,66,94,892	*10,051*	9,66,84,841	
3	26,81,64,818	1,33,45,637	1,19,97,626	29,28,08,081	(a) *38,91,935*	28,89,16,146	*See* Account No. 74H.
	41,36,881	1,75,990	...	43,12,871	...	43,12,871	(a) Includes Rs. 1,85,000 Contribution by the Palanpur Durbar.
	9,82,595	62,153	...	10,44,748	*2*	10,44,746	
4	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	
5	3,19,02,538	30,40,349	3,77,064	3,53,19,951	...	(b) 3,53,19,951	(b) Includes Rs 25,638 expended on the Duga Loop.
6	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
7	31,49,56,804	73,81,595	1,81,25,003	34,04,63,402	*1,02,88,643*	33,01,74,759	*See* Account No. 74B.
8	22,74,18,972	92,32,518	1,12,71,756	24,79,23,246	*17,02,560*	24,62,20,686	*See* Account No. 74C.
	8,58,901	85,796	985	9,45,682	*404*	9,45,278	
	11,60,996	1,21,332	539	12,82,867	*4,974*	12,77,893	*See* Account No. 74G.
	18,10,209	1,48,136	7,142	19,65,487	*2,241*	19,63,246	
9	20,59,60,229	52,93,633	2,15,69,154	23,28,23,016	*48,58,609*	22,79,64,407	
	1,39,13,469	6,83,763	...	1,45,97,232	*2,612*	1,45,94,620	
	43,71,317	2,85,593	...	46,59,910	*12,138*	46,47,772	
	36,65,454	3,62,124	...	40,27,578	*4,111*	(c) 40,23,467	(c) Represents amount contributed by the State for Construction Rs. 39,62,897 and Survey Charges Rs. 60,570.
10	40,62,305	3,05,800	5,287	43,73,392	*1,430*	43,71,962	
11	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
12	3,16,54,640	26,33,760	16,96,315	3,59,84,715	*91,893*	3,58,92,822	
13	11,62,38,873	46,55,380	...	12,08,94,253	*1,38,603*	12,07,55,650	*See* Account No. 74I.
	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
	11,19,039	1,17,275	...	12,36,314	*2,472*	12,33,842	
	9,26,175	82,803	...	10,08,978	*228*	10,08,750	
14	64,34,08,992	2,74,74,003	3,21,61,857	70,30,44,852	*80,95,469*	69,49,49,383	*See* Account No. 74E.
	25,07,212	2,19,022	89,028	28,15,262	*3,766*	28,11,496	
	18,09,070	1,19,235	53	19,28,358	*817*	19,27,541	
	52,61,534	3,82,637	1,08,875	57,53,046	*2,351*	57,50,695	
	6,92,414	95,007	2,88,962	10,76,383	*42*	10,76,341	
	40,07,847	2,05,983	47,415	42,61,245	*2,211*	42,59,034	
	40,96,050	2,53,846	1,13,349	44,63,245	*5,129*	44,58,116	
15	11,14,09,199	27,32,607	63,33,805	12,04,75,611	*35,59,945*	11,69,15,666	*See* Account No. 74D.
	65,05,429	3,74,429	56,126	69,35,984	*1,866*	69,34,118	
16	8,46,76,279	44,23,954	88,64,864	9,79,65,097	*64,26,880*	9,15,38,217	*See* Account No. 74F. Includes figures for Morappur-Dharmapuri and Tirupatar-Krishnagiri Railways.
	36,49,850	3,06,600	12,828	39,69,278	*1,086*	39,68,192	
	17,65,857	3,63,409	31,539	21,60,805	...	21,60,805	
	39,64,264	4,55,244	...	44,19,508	...	44,19,508	
	1,06,27,166	11,96,740	...	1,18,23,906	...	1,18,23,906	
17	8,94,91,046	41,96,069	25,36,975	9,62,24,090	*1,79,97,215*	7,82,27,775	
	16,80,771	1,10,015	59,172	18,49,958	...	18,49,958	
	6,58,757	49,907	...	7,08,664	...	7,08,664	
18	70,665	...	...	70,665	...	70,665	
19	75,132	...	...	75,132	...	75,132	
20	...	33,545	43,26,798	43,60,343	*22*	43,60,321	
21	76,416	...	...	76,416	...	76,416	
22	6,57,038	...	...	6,57,038	...	6,57,038	
23	1,19,198	...	...	1,19,198	*11*	1,19,187	
24	2,77,036	25,676	...	3,02,712	*262*	3,02,450	
25	59,900	...	...	59,900	...	59,900	
26	5,27,071	...	...	5,27,071	...	5,27,071	
27	1,82,672	...	...	1,82,672	...	1,82,672	
28	2,45,035	...	...	2,45,035	...	2,45,035	
29	11,08,063	3,775	...	11,11,838	*17,645*	10,94,193	
30	25,960	...	—7,969	17,991	*2,520*	15,471	
31	...	...	2,84,221	2,84,221	...	2,84,221	
	2,45,25,73,328	10,13,97,062	12,18,09,042	2,67,57,79,432	*5,74,17,914*	2,61,83,61,518	
32	9,73,603	41,248	56,451	10,71,302	*6,443*	10,64,859	
	2,45,35,46,931	10,14,38,310	12,18,65,493	2,67,68,50,734	*5,74,24,357*	2,61,94,26,377	

	£	174,628,425
	£	5,161,053 } *See* Account No. 48C.
	£	89.035 }
	£	4,133,321 *See* Account No. 50 and No. 64.
	£	1,043,239
	£	112,077,117
	£	52,124,660
	£	174,628,425

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74A.—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1913-1914.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	Total.
During the year 1913-14.						
Debentures raised (net). Nominal amount	£	...	...	...	...	...
Debentures raised (net). Cash received	£	...	...	...	...	...
Receipts converted into rupees	₹	...	...	...	...	...
Ditto reconverted into £ at ₹15=£1	£	...	...	...	...	...
Contribution from Provident Fund	₹	..	...	...	5,20,000	5,20,000
Ditto converted into £ at ₹15=£1	£	...	...	...	34,667	34,667
To 31st March 1914.						
Debentures raised (net). Nominal amount	£	15,000,000	1,510,000	3,500,000	1,000,000	21,010,000
Debentures raised (net). Cash received	£	14,288,963	1,511,250	3,253,158	959,364	20,012,735
Receipts converted into rupees	₹	21,88,09,015	2,27,07,237	4,87,97,364	1,43,90,464	30,47,04,080
Ditto reconverted into £ at ₹15=£1	£	14,587,268	1,513,816	3,253,158	959,364	20,313,606
Contribution from Provident Fund	₹	..	...	...	7,20,000	7,20,000
Ditto converted into £ at ₹15=£1	£	...	...	...	48,000	48,000

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1913-1914.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 3½ per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	£	...	7,117	7,117
India 3½ per cent Stock issued in redemption or portion of Annuity and 4½ per cent Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt		...	12,039,882	12,039,882*
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	₹	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	₹	12,240	10,03,666	10,15,906
Land	₹	3,28,083	1,07,83,216	1,11,11,299
Formation	₹	5,99,402	1,67,59,860	1,73,59,262
Bridge-work	₹	3,05,911	2,94,46,924	2,98,12,835
Fencing	₹	1,04,658	34,10,346	35,15,004
Electric telegraph	₹	16,563	5,19,505	5,36,068
Ballast and Permanent-way	₹	29,30,089	6,33,17,898	6,62,47,987
Stations and Buildings	₹	20,99,512	4,70,98,112	4,91,97,624
Plant	₹	6,01,269	1,23,90,251	1,30,51,520
Ferries, etc.	₹	34,081	18,38,062	18,72,143
Rolling-stock	₹	1,41,21,800	9,72,03,605	11,13,25,405
General Charges	₹	1,38,318	72,43,277	73,81,595
New Minor Works	₹	37,008	2,93,022	3,30,030
Suspense Accounts	₹	50,92,165	1,30,32,839	1,81,25,004
Commission, etc., on Loans	₹	285	35,03,063	35,03,348
Collieries Block	₹	3,37,122	30,95,982	34,33,104
Capital Outlay incurred since purchase of Line	₹	2,68,78,506	31,35,84,897	34,04,63,403
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	₹	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new undertaking	₹	...	*76,65,340*	*76,65,340*
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	₹	*922*	*18,00,215*	*18,01,137*
Total Deductions	₹	*922*	*1,02,87,722*	*1,02,88,644*
Net Capital Outlay since purchase of Line	₹	2,68,77,584	30,32,97,175	33,01,74,759
Ditto ditto converted into £ at ₹15=£1	£	**1,791,839**	**20,219,812**	**22,011,651**
Total Debt and Capital Outlay	£	1,791,839	32,259,694	34,051,533
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	1,791,839	20,226,929	(a) 22,018,768

(a) Includes the debt of £7,117 (₹ 1,06,750) incurred in India on the purchase.

*£147,310 and £2,248,974 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £207,795 and £3,819,076 have also been discharged during and to end the year by annuity payments, *vide* Account No. 74 J., page 274.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1913-1914.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	„	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	„	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	„	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	„	...	500,514	500,514
TOTAL DEBT	„	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	R	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	„	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	„	...	77,61,963	77,61,963
Capital Account : Preliminary Expenses	„	4,427	10,85,427	10,89,854
Land	„	2,46,620	1,20,06,646	1,22,53,266
Formation	„	9,3[illegible],828	1,69,68,781	1,79,04,609
Bridge-work	„	8,35,034	2,63,22,248	2,71,57,282
Fencing	„	84,5[illegible]2	41,8[illegible],012	42,65,564
Electric Telegraph	„	652	4[illegible],198	41,850
Ballast and Permanent-way	„	28,87,672	5,16,20,563	5,45,08,235
Stations and Buildings	„	23,[illegible]7,518	2,95,93,185	3,19,00,703
Plant	„	4,60,065	54,[illegible],335	59,2[illegible],400
Ferries, etc.	„	3,[illegible]3,623	46,66,740	49,8[illegible],363
Rolling-stock	„	60,01,257	5,08,18,465	5,68,19,722
General Charges	„	2,23,753	90,08,765	92,32,518
Suspense Accounts	„	—8,62,253	1,21,34,009	1,12,71,756
Exchange	„	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,34,38,748	23,44,84,498	24,79,23,246
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Value of Stores made over to the new undertaking	„	...	7,27,879	7,27,879
(2) Other receipts on Capital Account	„	3,022	9,71,659	9,74,681
Total Deductions	„	3,022	16,99,538	17,02,560
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,34,35,726	23,27,84,960	24,62,20,686
Ditto ditto converted into £ at R15=£1	**£**	**895,715**	**15,518,997**	**16,414,712**
TOTAL DEBT AND CAPITAL OUTLAY	£	895,715	17,589,295	(*a*) 18,485,010
CHARGED IN ENGLAND	„	441,135	9,281,344	9,722,479
CHARGED IN INDIA	„	454,580	8,307,951	8,762,531

(*a*) Made up as under :—

	£
Eastern Bengal to close of 1892-93	3,147,860
Northern Bengal do. do.	1,618,815
Dacca do. do.	146,699
Assam Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do. do.	88,679
Gauhati extension to close of 1910-11	841,887
Outlay on the system from 1893-94 to 1913-14	11,431,859
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	18,485,010

* £10,989 and £153,899 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £21,344 and £385,218 have also been discharged during and to end of the year by annuity payments— *vide* Account No. 74 J., page 274.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1913-1914.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE :				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	„	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	„	...	3,415,000	3,415,000
TOTAL DEBT	„	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :				
Capital Account : Preliminary Expenses	₹	...	4,73,955	4,73,955
Land	„	1,02,862	30,20,283	31,23,145
Formation	„	63,627	40,09,397	40,73,024
Bridge-work	„	20,207	1,64,17,636	1,64,37,843
Fencing	„	82,259	33,24,119	34,06,378
Ballast and Permanent-way	„	6,76,419	3,69,57,948	3,76,34,367
Stations and Buildings	„	5,88,772	1,46,59,013	1,52,47,785
Plant	„	49,926	23,38,002	23,87,928
Rolling-stock	„	32,56,860	2,53,67,914	2,86,24,774
General Charges	„	3,940	27,28,667	27,32,607
Suspense Accounts	„	22,66,142	40,67,663	63,33,805
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	71,11,014	11,33,64,597	12,04,75,611
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	33,02,053	33,02,053
(2) Other Receipts on Capital Account	„	...	2,57,892	2,57,892
Total Deductions	„	—	35,59,945	35,59,945
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	71,11,014	10,98,04,652	11,69,15,666
Ditto ditto converted into £ at ₹15=£1	£	**474,068**	**7,320,310**	**7,794,378**
TOTAL DEBT AND CAPITAL OUTLAY	£	474,068	17,656,359	(*a*) 18,130,427
CHARGED IN ENGLAND	„	394,050	14,835,508	15,229,558
CHARGED IN INDIA	„	80,018	2,820,851	2,900,869

(*a*) Made up as under :—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareili section to close of 1894-95	10,715,115
„ Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
„ Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
„ Rai Bareli-Benares section to close of 1897-98	508,322
Outlay on the Allahabad-Fyzabad Railway	684,249
Ditto Allahabad-Jaunpur	237,979
Ditto Balaman-Sitapur	143,168
Ditto Rosa-Sitapur	216,367
Ditto Gajroula-Chandpur	48,379
Ditto Akhbarpur-Tanda	27,747
Ditto Dhakia-Sambhal	45,325
Ditto Allahabad-Rai-Bareili-Cawnpore	767,953
Outlay from 1895-96 to 1913-1914	4,090,954
TOTAL	18,130,427

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1913-1914.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Kalka-Simla Railway	₹	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885	„	...	28,70,470	28,70,470
Ditto ditto Kalka-Simla Railway	„	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses	„	...	44,09,021	44,09,021
Land	„	5,62,828	77,13,112	82,75,940
Formation	„	3,85,568	7,61,07,614	7,64,93,182
Bridge-work	„	23,22,554	11,02,35,480	11,25,58,034
Fencing	„	64,458	64,66,026	65,30,484
Electric Telegraph	„	603	3,54,367	3,54,970
Ballast and Permanent-way	„	45,58,853	15,27,40,383	15,72,99,236
Stations and Buildings	„	25,06,638	7,46,24,683	7,71,31,321
Plant	„	8,05,965	1,52,38,377	1,60,44,342
Ferries	„	...	4,80,681	4,80,681
Rolling-stock	„	1,60,66,345	13,91,50,562	15,52,16,907
General Charges	„	1,02,459	2,73,71,544	2,74,74,003
Suspense Accounts	„	30,42,890	2,91,18,967	3,21,61,857
Exchange	„	...	94,55,880	94,55,880
Open line maintenance	„	...	*—1,448*	*—1,448*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	3,04,19,161	67,26,25,691	70,30,44,852
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	„	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	„			
(3) Other receipts on Capital Account	„	*2,053*	*27,30,059*	*27,32,112*
Total Deductions	„	*2,053*	*80,93,416*	*80,95,469*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	3,04,17,108	66,45,32,275	69,49,49,383
Ditto ditto converted into £ at ₹15=£1	**£**	**2,027,807**	**44,302,152**	**46,329,959**
TOTAL DEBT AND CAPITAL OUTLAY	£	2,027,807	49,213,773	(*a*) 51,241,580
CHARGED IN ENGLAND	£	1,958,630	28,539,972	30,498,602
CHARGED IN INDIA	£	69,177	20,673,801	20,742,978

(*a*) Made up as under:—

	£
Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
„ Indus Valley Railway to close of 1884-85	5,060,775
„ Punjab Northern, Northern and Southern Sections to close of 1884-85	5,090,157
„ Sind-Pishin, Southern Section ditto	942,096
„ Jech Doab K. K. Thal	2,138,669
„ Shorkat Road-Chichoki to close of 1912-13	525,896
„ North Western system from 1885-86 to 1913-14	32,381,091
TOTAL	51,241,580

* £89,248 and £1,264,036 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £65,615 and £1,153,913 have also been discharged during, and to end of the year, by annuity payment —*vide* Account No. 74 J., page 274.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1913-1914.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of the Nilgiri Railway	₹	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses	„	1,246	7,87,066	7,88,312
Land	„	99,776	26,18,356	27,18,132
Formation	„	96,349	55,58,946	56,55,295
Bridge-work	„	6,27,942	1,36,63,228	1,42,91,170
Fencing	„	42,143	11,17,968	11,60,111
Electric Telegraph	„	25,868	1,49,133	1,75,001
Ballast and Permanent-way	„	4,92,195	1,36,24,600	1,41,16,795
Stations and Buildings	„	2,60,214	96,14,074	98,74,288
Plant	„	3,47,527	22,45,667	25,93,194
Ferries	„	21,20,599	4,89,921	26,10,520
Rolling Stock	„	45,98,565	2,22,78,082	2,68,76,647
General Charges	„	1,36,401	42,87,553	44,23,954
Suspense Accounts	„	3,32,749	85,32,115	88,64,864
Exchange	„	...	2,42,360	2,42,360
Value of Stores transferred from—				
Section north of Katpadi	„	...	...	...
Azhikhal-Mangalore	„	...	...	...
Morrappur-Dharmapuri	„	...	16,278	16,278
Tirrupatur-Krishnagiri	„	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	91,81,574	8,87,83,523	9,79,65,097
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account	„	...	*14,65,041*	*14,65,041*
Total Deductions	„	...	*64,26,880*	*64,26,880*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	91,81,574	8,23,56,643	(*a*) 9,15,38,217
Ditto ditto converted into £ at ₹15=£1	£	**612,105**	**5,490,443**	**6,102,548**
TOTAL DEBT AND CAPITAL OUTLAY	£	612,105	10,183,000	10,795,105
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	612,105	4,278,201	4,890,306

(*a*) Includes ₹19,29,194 for Tirrupatar-Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1913-14.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase	£	...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	£	...	2,250,000	2,250,000
TOTAL DEBT	£	...	11,826,450	11,826,450(a)
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Indian Midland Railway	„	...	4,26,30,847	4,26,30,847
Preliminary Expenses	„	...	6,29,459	6,29,459
Land	„	9,75,097	80,67,711	90,42,808
Formation	„	22,10,178	1,30,46,207	1,52,56,385
Bridge-work	„	16,68,314	1,06,08,730	1,22,77,044
Fencing	„	4,64,599	21,24,698	25,89,297
Electric Telegraph	„	10,932	68,550	79,482
Ballast and Permanent-way	„	70,44,474	3,18,39,193	3,88,83,667
Stations and Buildings	„	68,56,113	2,06,35,485	2,74,91,598
Plant	„	10,05,668	30,98,264	41,03,932
Rolling-stock	„	1,01,36,779	3,83,38,804	4,84,75,583
General Charges	„	6,35,680	37,15,058	43,50,738
Collieries General Block Account	„	1,51,015	9,19,205	10,70,220
Suspense Accounts	„	39,89,374	1,75,79,780	2,15,69,154
Exchange	„	...	8,47,908	8,47,908
Commission, etc., on Loans	„	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	3,51,48,223	19,76,74,793	23,28,23,016
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	„	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	„	*11,665*	*81,826*	*93,491*
Total Deductions	„	*11,665*	*48,46,944*	*48,58,609*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	3,51,36,558	19,28,27,849	22,79,64,407
Ditto ditto converted into £ at R15=£1	£	**2,342,437**	**12,855,190**	**15,197,627**
TOTAL DEBT AND CAPITAL OUTLAY	£	2,342,437	24,681,640	27,024,077
CHARGED IN ENGLAND	£	...	12,364,106	12,364,106
CHARGED IN INDIA	£	2,342,437	12,317,534	14,659,971

(a) Capital obligations (not included in debt shown above) to the extent of £466,083 and £5,304,047 have been discharged during, and to end of, the year, respectively, by annuity payments—*vide* Account No. 74 J., page 274.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74H.—CAPITAL ACCOUNT of the Bombay, Baroda and Central India Railway during, and to end of, the Year 1913-1914.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	„	...	10,089,146	10,089,146
Total Debt	£	...	12,480,446	12,480,446
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1905	R	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses	„	—1,153	26,98,606	26,97,453
Land	„	3,56,575	48,83,303	52,39,878
Formation	„	3,74,606	1,98,91,949	2,02,66,555
Bridge-work	„	4,97,486	3,54,30,665	3,59,28,151
Fencing	„	2,22,983	54,93,035	57,16,018
Electric Telegraph	„	20,022	5,06,862	5,26,884
Ballast and Permanent-way	„	23,46,326	6,67,44,504	6,90,90,830
Stations and Buildings	„	19,83,220	3,44,01,756	3,63,84,976
Plant	„	6,48,340	56,19,804	62,68,144
Rolling-stock	„	55,05,496	6,00,79,131	6,55,84,627
General Charges	„	2,08,028	1,21,37,609	1,23,45,637
Suspense Accounts	„	3,09,251	1,16,88,375	1,19,97,626
Loss by Exchange	„	...	49,08,971	49,08,971
Charges for underwriting capital	„	...	2,73,107	2,73,107
Total Capital Outlay incurred since purchase of Line	„	1,24,71,180	28,03,36,901	29,28,08,081
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
Stores made over to the new undertaking	„	...	*37,06,935*	*37,06,935*
Contribution by the Palanpur Durbar	„	...	1,85,000	1,85,000
Total Deductions	„	—	*38,91,935*	*38,91,935*
Net Capital Outlay since purchase of Line	„	1,24,71,180	27,64,44,966	28,89,16,146
Ditto ditto converted into £ at Rs. 15=£1	**£**	**831,412**	**18,429,664**	(a)**19,261,076**
Total Debt and Capital Outlay	£	831,412	30,910,110	31,741,522
Charged in England	£	...	14,922,436	14,922,436
Charged in India	£	831,412	15,987,674	16,819,086

(a) Made up as under:—

	£
Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911*	2,770,660
Godhra Ratlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord „	382,380
Palanpur Deesa	16,380
Bombay, Baroda and Central India to end of 1913-14	4,302,034
Total	19,261,076

* The receipts on Capital Account of the Nagda-Muttra Railway and the metre-gauge sections amounting to R3,31,944 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1913-1914.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	Rs.	...	4,39,07,897	4,39,07,897(a)
Capital Account: Preliminary Expenses	„	...	4,30,401	4,30,401
Land	„	...	18,23,030	18,23,030
Formation	„	...	66,94,954	66,94,954
Bridge-work	„	...	2,13,37,631	2,13,37,631
Fencing	„	...	6,01,252	6,01,252
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,28,50,640	2,28,50,640
Stations and Buildings	„	...	69,34,533	69,34,533
Plant	„	...	11,18,154	11,18,154
Ferries	„	...	58,772	58,772
Rolling-stock	„	...	1,04,43,166	1,04,43,166
General Charges	„	...	46,55,380	46,55,380
Suspense Accounts	„	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	...	12,08,94,253	12,08,94,253
Deduct—				
Receipts on Capital Account	„	...	*63,310*	*63,310*
South Indian Railway share of old Madras Railway obsolete stores	„	...	*75,293*	*75,293*
Total Deductions	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	12,07,55,650	12,07,55,650
Ditto ditto converted into £ at R15=£1	£	...	8,050,377	8,050,377
TOTAL DEBT AND CAPITAL OUTLAY	£	..	10,195,177	10,195,177
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,717,090	7,717,090

(a) Made up as under:—

i. Over draft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£	1,15,43,282
ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907	4,16,115
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,48,500
	4,39,07,897

*Includes:—
Hospet-Kattur.
Bellary-Royadrug.
Guntakul-Mysore.
Katpadi-Dharmavaram.
Madras section of the Madras and Southern Mahratta Railway.
North East Line (Madras Railway).

(b) Capital obligations (not included in debt shown above) to the extent of £108,328 and £581,018 have been discharged during, and to end of the year, respectively, by annuity payments—*vide* Account No. 74 J., page 274.

N.—Ry. Irrn. and other Cap. not charged to Revenue.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1913-1914.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASES.	
	Price payable in respect of extinguished Capital Stock.	Deduct.		Balance being net amount in course of discharge by Annuity.	During 1913-14.	To end of 1913-14.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1913-14.	To end of 1913-14.
		Portion of Obligation discharged by Creation of India Stock.	New Company Stock issued in exchange for portion of Annuity.								
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	207,795	3,819,076	7,573,467	80,765	7,654,232	147,310	2,248,974
Eastern Bengal	3,391,917	542,070	...	2,849,847	21,344	385,218	541,055	67,713	608.768	10,990	153,899
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	65,615	1,153,913	4,911,621	...	4,911,621	89,248	1,264,036
Great Indian Peninsular	34,859,218	...	1,750,000	33,109,218	466,083	5,304,047	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	108,328	581,018	...	...	...	...	...
TOTAL	97,829,817	12,735,652	3,250,000	81,844,165	869,165	11,243,272	13,026,143	148,478	13,174,621	247,548	3,666,909

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1913-1914.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.	Works.	Establishment.	Tools and Plants.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
MAJOR IRRIGATION WORKS. **Imperial.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces.														
Weenganga Canal	6,08,602	1,27,611	22,246	...	7,58,459	*62*	7,58,397	9,00,006	2,15,886	96,791	...	12,12,683	*228*	12,12,455
Mahanadi Canal	11,48,392	1,64,551	46,893	*—1,593*	13,58,243	*76*	13,58,167	15,99,618	2,63,446	1,87,656	2,937	20,53,657	*98*	20,53,559
Asola Mendha Tank	1,14,843	23,140	1,503	...	1,39,486	...	1,39,486	11,91,792	2,51,158	25,260	...	14,68,210	*9,985*	14,58,225
	18,71,837	3,15,302	70,642	*—1,593*	22,56,188	*138*	22,56,050	36,91,416	7,30,490	3,09,707	2,937	47,34,550	*10,311*	47,24,239
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	*5,54,277*	*1,25,767*	*13,202*	...	*6,93,246*	*263*	*(a) 6,92,983*
TOTAL	18,71,837	3,15,302	70,642	*—1,593*	22,56,188	*138*	22,56,050	31,37,139	6,04,723	2,96,505	2,937	40,41,304	10,048	40,31,256
Burma.														
Mandalay Canal Project	2,68,949	56,029	...	...	3,24,978	...	3,24,978	45,89,127	8,66,102	98,224	...	55,53,453	*12,469*	55,40,984
Shwebo Canal Project	—23,840	14,339	*—7,166*	...	*—16,667*	...	*—16,667*	46,63,620	9,01,715	1,65,226	...	57,30,561	*22,204*	57,08,357
Mon Canal Project	*46,93)*	20,149	*—52*	...	67,027	...	67,027	42,22,754	9,24,955	1,72,260	...	53,19,969	*25,366*	52,91,603
Yeu Canal Project	3,5 .728	85,617	17,908	*—3,136*	4,52,115	*1,572*	4,50,543	15,37,548	4,28,608	69,900	6,583	20,42,639	*1,858*	20,40,781
Twante Canal Project	30,91,050	1,15,821	7,926	*—21,42,203*	10,72,594	*6,179*	10,66,415	45,91,546	1,98,889	13,3-5	1,959	48,05,779	*6,769*	47,99,010
	37,34,815	2,91,955	18,616	*—21,45,339*	19,00,047	*7,751*	18,92,296	1,96,04,595	33,20,269	5,18,995	8,542	2,34,52,401	*68,666*	2,33,83,735
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	..	...	*2,79,124*	*1,05,398*	*5,935*	...	*3,90,457*	...	*(b) 3,90,457*
TOTAL	37,34,815	2,91,955	18,616	*—21,45,339*	19,00,047	*7,751*	18,92,296	1,93,25,471	32,14,871	5,13,060	8,542	2,30,61,944	*68,666*	2,29,93,278
Bengal.														
Midnapur Canal	148	32	...	...	180	...	180	54,89,391	19,32,548	9,18,751	...	83,40,690	*31,558*	83,09,132
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	*1,013*	25,50,805
	148	32	...	...	180	...	180	73,15,494	25,15,959	10,61,055	...	1,08,92,508	*32,571*	1,08,59,937
Deduct—Outlay charged against Revenue (Account No. 63A)	*148*	*32*	...	...	*180*	...	*180*	*5,81,658*	*1,42,125*	*1,00,933*	...	*8,24,716*	*98*	*8,24,618*
TOTAL	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	*32,473*	1,00,35,319
Bihar and Orissa.														
Orissa Project	97,313	23,057	3,701	...	1,24,071	...	1,24,071	1,96,11,822	47,85,366	20,73,732	...	2,64,70,920	*1,01,627*	2,63,69,293
Sone Project	26,154	4,710	...	...	30,864	...	30,864	1,89,88,810	52,49,443	21,65,018	...	2,64,03,271	*4,80,914*	2,59,22,357
	1,23,467	27,767	3,701	...	1,54,935	...	1,54,935	3,86,00,632	1,00,34 809	42,38,750	...	5,28,74,191	*5,82,541*	5,22,91,650
Deduct—Outlay charged against Revenue (Account No. 63A)	*1,38,467*	*27,767*	*3,701*	...	*1,69,935*	...	*1,69,935*	*8,58,983*	*1,87,597*	*8,214*	...	*10,54,794*	*157*	*10,54,637*
	...	...	...	...	...	...	...	...	...	...	...	..	...	...
OTAL	—15,000	...	...		—15,000	...	—15,000	3,77,41,849	98,47,212	42,30,536	...	5,18,19,397	*5,82,384*	5,12,37,013
Carried forward { Outlay on construction	57,30,267	6,35,056	92,959	*—21,46,932*	43,11,350	*7,889*	43,03,461	6,92,12.137	1,66,01,527	61,28,507	11,479	9,19,53,650	6,94,089	9,12,59,561
" met from Revenue	1.38,015	27,799	3.701	...	1 70,115	...	1.70,115	22,74,042	5,60,887	1.28,284	...	29,63.213	518	29,62,695

(a) Weenganga Canal . . . Rs. 30,576
Mahanadi " . . . 68,470
Asola Menda Tank . . . 5,93,937
6,92,983

(b) Imperial . . . Rs. 33,713
Provincial . . . 3,56,744
3,90,457

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1913-1914—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.	Works.	Establishment.	Tools and Plants.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on construction	57,30,267	6 35,056	92,959	*—21,46,932*	43,11,350	*7,889*	43,03,461	6,92,12,137	1,66,01,527	61,28,507	11,479	9,19,53,650	*6,94,089*	9,12,59,561
„ met from Revenue	1,38,615	27,799	3,701	...	1,70,115	...	1,70,115	22,74,042	5,60,887	1,28,284	...	29,63,213	*518*	29,62,695
United Provinces of Agra and Oudh.														
Ganges Canal	4,50,133	89,461	5,18,514	*—12,756*	10,45,352	*3,201*	10,42,151	2,82,53,635	48,84,092	11,23,422	4,17,898	3,46,79,047	*2,29,758*	3,44,19,289
Lower Ganges Canal	25,873	4,909	842	*—7,069*	24,055	*377*	23,678	3,07,18,768	62,16,998	19,91,612	3,62,368	3,92,89,746	*4,74,580*	3,88,15,166
Agra Canal	52,013	10,424	727	*—6,074*	57,090	*43*	57,047	89,18,025	19,51,594	3,67,880	73,813	1,13,11,312	*52,569*	1,12,58,743
Eastern Jumna Canal	44,217	9,368	654	*—7,827*	46,412	*132*	46,280	39,40,052	7,77,341	58,413	81,797	48,57,603	*25,076*	48,32,527
Dun Canals	*—8,625*	*—1,828*	*—127*	5,572	*—5,008*	...	*—5,008*	11,32,366	1,68,941	11,099	26,055	13,38,461	*1,350*	13,37,111
Bijnor Canals	15,118	3,100	216	...	18,434	...	18,434	2,64,293	39,848	1,575	...	3,05,716	*234*	3,05,482
Gorai Canal	47,289	8,547	30,336	...	86,172	...	86,172	47,939	9,526	30,586	...	88,051	...	(*f*) 88,051
Total	6,26,018	1,23,981	5,50,662	*—28,154*	12,72,507	*3,753*	12,68,754	7,32,75,078	1,40,48,340	35,84,587	9,61,931	9,18,69,936	*7,83,567*	9,10,86,369
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*11,58,025*	*1,89,922*	*9,264*	...	*13,57,211*	*1,253*	(*a*)*13,55,958*
	6,26,018	1,23,981	5,50,662	*—28,154*	12,72,507	*3,75*	12,68,754	7,21,17,053	1,38,58,418	35,75,323	9,61,931	9,05,12,725	*7,82,314*	8,97,30,411
Punjab.														
Western Jumna Canal, including Sirsa Branch	77,597	19,923	1,390	29,955	1,28,865	...	1,28,865	1,30,63,825	33,13,774	2,17,039	2,13,388	1,68,08,026	*11,481*	1,67,96,545
Upper Bari Doab Canal	61,808	8,728	12,370	1,45,140	2,28,046	...	2,28,046	1,56,25,681	34,14,760	8,96,737	7,92,197	2,07,29,375	*16,955*	2,07,12,420
Lower Bari Doab Canal	17,17,482	3,23,777	*—47,402*	53,181	20,47,038	*6,212*	20,40,626(*g*)	1,37,00,045	21,69,802	14,91,943	10,43,878	1,84,05,668	*39,344*	1,83,66,324
Sirhind Canal	1,44,910	30,000	2,093	*—78,854*	98,149	...	98,149	1,73,06,162	46,31,925	21,03,458	2,56,292	2,42,97,837	*1,07,518*	2,41,90,319
Upper Chenab Canal	18,42,129	2,88,310	28,706	*—2,02,623*	19,56,522	*1,188*	19,55,334	2,44,57,702	37,30,175	16,99,498	9,47,403	3,07,84,778	*47,071*	3,07,37,707
Lower Chenab Canal	3,52,589	63,578	4,436	*—1,54,183*	2,66,420	...	2,66,420	2,45,79,368	46,27,172	6,26,321	6,25,128	3,04,57,989	*14,403*	3,04,43,586
Upper Sutlej Inundation Canal	13,396	2,782	194	*—3,152*	13,220	...	13,220	13,54,078	2,91,138	24,402	29,473	16,99,091	*156*	16,98,935
Sidhnai Canal	969	76	5	*—12,375*	*—11,325*	...	*—11,325*	9,45,656	2,64,183	38,039	43,937	12,91,818	*224*	12,91,594
Upper Jhelum Canal	43,54,025	4,97,313	3,84,700	*—70,592*	51,65,446	*11,839*	51,53,607	2,66,00,975	36,58,111	44,97,312	12,71,597	3,60,27,995	*64,217*	3,59,63,778
Lower Jhelum „	*—32,348*	980	68	31,526	226	...	226	1,26,30,447	21,81,265	3,62,288	4,44,470	1,56,18,470	*40,462*	1,55,78,008
Indus Inundation Canal	31,406	4,621	323	7,749	44,099	...	44,099	22,70,385	4,31,645	23,168	81,221	28,06,419	*63,616*	27,42,803
Total	85,63,963	12,40,088	3,86,883	*—2,54,228*	99,36,706	*19,439*	99,17,267	15,25,34,324	2,87,13,953	1,19,30,205	57,48,984	19,89,27,466	*4,05,447*	19,85,22,019
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*15,34,505*	*3,62,147*	*54,520*	...	*19,51,172*	*63,696*	*18,87,476*
	85,63,963	12,40,088	3,86,883	*—2,54,228*	99,36,706	*19,439*	99,17,267	15,09,99,819	2,83,51,806	1,18,75,685	57,48,984	19,69,76,294	*3,41,751*	19,66,34,543

N.-W. Frontier.														
Paharpur Canal	...	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	9,05,444	...	9,05,444
Lower Swat River Canal	...	...	...	2,149	2,149	...	2,149	31,80,534	7,90,501	1,13,478	55,251	41,39,764	*5,586*	41,31,178
Upper " " "	30,80,156	3,77,589	62,167	—85,642	34,34,270	*6,676*	34,27,594	1,14,40,690	21,35,269	8,33,914	4,38,742	1,48,48,615	*3,076*	1,48,17,849
Kabul River Canal	30,007	3,316	260	...	33,583	...	33,583	9,72,570	1,15,320	14,269	...	11,02,159	...	11,02,159
TOTAL	31,10,163	3,80,905	62,427	—83,493	34,70,002	*6,676*	34,63,326	1,63,77,584	31,50,415	9,73,990	4,93,993	2,09,95,982	*36,352*	2,09,59,630
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*18,85,212*	*4,00,327*	*63,168*	...	*23,48,707*	*1,620*	(b) *23,47,087*
(Account No. 48A)	...	...	...	...	...	...	...	*21,17,589*	*4,88,868*	*63,309*	...	*26,69,766*	*3,966*	(c) *26,65,800*
	31,10,163	3,80,905	62,427	—83,493	34,70,002	*6,676*	34,63,326	1,23,74,783	22,61,220	8,47,513	4,93,993	1,59,77,509	*50,766*	1,59,46,743
Madras.														
Divi Pumping Project	11,612	2,315	—8,145	...	5,782	...	5,782	9,91,987	1,88,422	6,63,812	...	18,44,221	*377*	18,43,844
Godavari Delta System	93,692	18,583	14,019	...	1,26,294	...	1,26,294	95,13,531	22,36,598	9,10,795	...	1,26,60,924	*1,526*	1,26,59,398
Kistna Delta System	10,436	1,862	...	...	12,298	...	12,298	1,17,31,625	26,17,017	7,00,074	...	1,50,48,716	*18,009*	1,50,30,707
Penner River Canals System	22,466	49	...	...	22,515	...	22,515	45,79,413	9,53,223	1,44,158	...	56,76,794	*2,808*	56,73,986
Cauvery Delta System	42,260	8,265	...	...	50,525	...	50,525	31,78,822	6,74,662	95,901	..	39,49,385	*1,985*	39,47,400
Srivaikuntam Anicut System	10,483	2,254	...	...	12,740	...	12,740	12,37,800	3,08,105	10,524	...	15,56,429	*369*	15,56,060
Kurnool Cuddapah Canal	6,470	1,293	...	...	7,763	...	7,763	2,26,67,095	1,73,270	377	...	2,28,40,742	*2,24,115*	2,26,16,627
Barur Tank Project	...	...	...	...	...	...	...	3,35,765	76,701	6,931	...	4,19,397	*22*	4,19,375
Toludor Project	4,145	502	24,279	...	28,926	...	28,926	4,145	502	24,279	...	28,926	...	28,926
Periyar Project	38,141	6,128	21	...	44,290	...	44,290	78,19,814	16,33,489	7,67,347	...	1,02,20,650	*14,997*	1,02,05,653
Nagavalli River Project	28,063	5,559	—2,313	...	31,309	*3*	31,306	12,30,570	2,41,063	93,544	...	15,65,177	*1,377*	15,66,800
Cheyeru Anicut System	255	55	...	...	310	...	310	3,32,404	75,495	...	...	4,07,899	...	4,07,899
Poiney " "	1,507	324	...	...	1,831	...	1,831	1,90,474	43,756	38	...	2,34,268	...	2,34,268
Lower Coleroon "	—741	— 243	...	...	— 984	...	—984	15,09,006	3,00,348	14,059	...	18,23,413	...	18,23,413
Shatiatope "	19,794	3,740	...	...	23,534	...	23,534	8,03,465	1,03,259	115	...	9,06,839	..	9,06,839
Tirukkoiylur "	—32	—7	...		—39	...	—39	3,00,513	64,591	...	...	3,65,104	...	3,65,104
TOTAL	2,88,554	50,679	27,861	...	3,67,094	*3*	3,67,091	6,64,26,429	96,93,501	34,31,954		7,95,51,884	*2,65,585*	7,92,86,299
Deduct—Outlay charged against Revenue (Account No. 63A)	*5,436*	*1,122*	...	...	*6,558*	...	*6,558*	*31,64,875*	*6,53,260*	*14,637*	...	*38,32,772*	...	*38,32,722*
Do. do. 33 Famine Relief(d)	...	...	...	...	...	...	...	*37,422*	...	...	...	*37,422*	...	*37,422*
Do. do. Account No. 48A (e)	...		...	...	...	...	...	*4,420*	...	...	...	*4,420*	...	*4,420*
	2,83,118	49,557	27,861	...	3,60,536	*3*	3,60,533	6,32,19,712	90,40,241	34,17,317	...	7,56,77,270	*2,65,585*	7,54,11,685
Carried forward { Outlay on Construction	1,83,18,965	24,30,709	11,20,792	—25,12,807	1,93,57,659	*37,760*	1,93,19,899	37,78,25,552	7,22,07,736	2,60,49,243	72,16,387	48,32,98,918	*21,85,040*	48,11,13,878
" met from Revenue	1,44,051	28,921	3,701	...	1,76,673	...	1,76,673	1,21,76,090	26,55,411	3,33,182	...	1,51,64,683	*71,053*	1,50,93,630

(a) Imperial . R6,87,635 Provincial . R6,68,323 (b) Imperial . R18,78,602 Provincial . R 4,68,485 (c) Lower Swat River Canal. (d) Kurnool Canal.

(e) Shatiatope R4,420

(f) Includes R1,879 formerly charged under Minor Works and Navigation now brought on.

(g) Includes R5,241 transferred from Survey of India (*Vide* account No. 40-C., page 104).

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1913-1914—*contd.*

Province and Canals.	Expenditure during the year.							Total Expenditure to end of the year						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,83,18,965	24,30,709	11,20,792	−25,12,807	1,93,57,659	*37,760*	1,93,19,899	37,78,25,552	7,22,07,736	2,60,49,243	72,16,387	48,32,98,918	*21,85,040*	48,11,13,878
	1,44,051	28,921	3,701	...	1,76,673	...	1,76,673	1,21,76,090	26,55,411	3,33,182	...	1,51,64,683	*71,053*	1,50,93,630
Imperial. *Bombay.*														
Desert Canal	...	...	...	...	...	...	...	21,31,975	4,83,276	25,677	...	26,40,928	*37*	26,40,891
Begari Canal	12,929	288	...	...	13,217	...	13,217	19,31,592	3,37,092	6,276	...	22,74,960	*19*	22,74,941
Eastern Nara Works	1,251	265	814	...	2,330	...	2,330	52,09,546	13,05,937	69,507	...	65,84,990	*176*	65,84,814
Hathmati Canal and Kharicut	25,447	5,472	381	...	31,300	...	31,300	9,90,276	2,21,554	13,005	...	12,24,835	*1,469*	12,23,366
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	*140*	9,71,741
Krishna Canal	15,016	3,229	225	...	18,470	...	18,470	7,25,369	1,53,173	2,421	...	8,80,963	...	8,80,963
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	1,070	217	20	...	1,307	*128*	1,179	61,88,255	11,03,174	1,25,314	−1,136	74,15,607	*12,456*	74,03,151
Unharwah Canal	10,000	2,150	...	...	12,150	...	12,150	5,78,569	1,23,158	2,349	...	7,04,076	...	7,04,076
Jamrao Canal	14,463	8,789	619	...	23,871	...	23,871	65,82,022	14,09,739	1,76,418	4,606	81,72,785	*981*	81,71,804
Dad Canal	41,245	3,211	300	...	44,756	...	44,756	20,87,463	3,60,611	17,698	...	24,65,772	*34*	24,65,738
Nasrat Canal	−6,147	856	...	...	−5,291	...	−5,291	15,64,646	2,53,410	6,875	...	18,24,931	*158*	18,24,773
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	−50	...	...	...	−50	...	−50	11,25,161	2,43,877	9,500	...	13,78,538	*6*	13,78,532
Sukkur Barrage	−284	...	...	...	−284	..	−284	−284	...	...	...	−284	...	−284
Total	1,14,940	24,477	2,359	...	1,41,776	*128*	1,41,648	3,15,18,912	65,40,076	5,10,013	3,470	3,85,72,471	*16,908*	3,85,55,563
Deduct—Outlay charged against Revenue (Account No. 63A)	*41,533*	*8,918*	*626*	...	*51,077*	*128*	*50,949*	*23,18,232*	*4,85,069*	*25,789*	*—1,136*	*28,27,954*	*618*	*28,27,336*
	73,407	15,559	1,733	...	90,699	...	90,699	2,92,00,680	60,55,007	4,84,224	4,606	3,57,44,517	*16,290*	3,57,28,227
Total outlay on Construction	1,84,33,905	24,55,186	11,23,151	−25,12,807	1,94,99,435	*37,888*	1,94,61,547	40,93,44,464	7,87,47,812	2,65,59,256	72,19,857	52,18,71,389	*22,01,948*	51,96,69,441
Deduct—Total charged against Revenue	*1,85,584*	*37,839*	*4,327*	...	*2,27,750*	*128*	*2,27,622*	*1,44,94,322*	*31,40,480*	*3,58,971*	*—1,136*	*1,79,92,637*	*71,671*	*1,79,20,966*
	1,82,48,321	24,17,347	11,18,824	−25,12,807	1,92,71,685	*37,760*	1,92,33,925	39,48,50,142	7,56,07,332	2,62,00,285	72,20,993	50,38,78,752	*21,30,277*	50,17,48,475
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	*5,40,24,150*
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	1,92,33,925	...	...	...	...	...	...	44,77,24,325
Total converted into £ at R15=£1							£ 1,282,262							29,848,288
India							£ 1,223,467							26,197,651
England							£ 58,795							3,650,637

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1913-1914.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for Purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,11,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase		2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	...	60,502,103	60,502,103

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS	No. of Items.	INDIA GENERAL.												CENTRAL PROVINCES
		D. G. Mily. Works.	Permt. works, Delhi.	Delhi Province.			Baluchistan.			Vice-regal Estates.	Total.			Central Provinces and Berar Proper.
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.
		Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.														
Chief Engineer and Secretariat.														
Director-General and Assistants	1	1,36,220	...	...	...	...	...	...	...	...	1,36,220	...	1,36,220	...
Chief Engineers and Assistants	2	2,48,542	48,573	5,803	...	5,803	...	...	...	...	3,02,918	...	3,02,918	1,04,014
Upper and Lower Subordinates	3	565	3,112	...	...	...	...	...	...	...	3,677	...	3,677	...
Office Establishment	4	1,61,408	69,728	1,164	...	1,164	...	...	...	...	2,32,300	...	2,32,300	68,719
Travelling allowance	5	31,612	24,488	377	...	377	...	...	...	...	56,477	...	56,477	9,132
Office Expenses	6	31,003	31,690	633	...	633	...	...	...	...	63,326	...	63,326	13,642
Presidency and Local Allowances	7	12,749	...	...	...	...	...	...	...	...	12,749	...	12,749	...
Presidency House-rent	8	343	...	...	...	...	...	...	...	...	343	...	343	...
Special Officers in Permanet Works Delhi	9	...	2,12,402	...	...	...	...	...	...	...	2,12,402	...	2,12,402	...
TOTAL	10	6,22,442	3,89,993	7,977	...	7,977	...	...	...	...	10,20,412	...	10,20,412	1,95,507
Superintending Engineers.														
Superintending Engineers and Assistants	11	...	28,243	...	...	...	...	...	...	...	28,243	...	28,243	44,775
Upper and Lowe Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	58,652
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	8,818
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	8,947
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	120
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	28,243	...	...	...	...	...	...	...	28,243	...	28,243	1,21,312
TOTAL DIRECTION	19	6,22,442	4,18,236	7,977	...	7,977	...	...	...	...	10,48,655	...	10,48,655	3,16,819
CONSTRUCTION.														
Engineer Establishment	20	13,41,673	1,28,889	5,682	...	5,682	...	23,366	23,366	...	14,76,244	23,366	14,99,610	2,03,925
Upper Subordinates	21	4,22,630	45,807	1,336	...	1,336	2,270	4,588	6,858	15,392	4,87,435	4,588	4,92,023	70,971
Lower Subordinates	22	1,27,058	17,762	390	...	390	...	5,003	5,003	1,329	1,46,539	5,003	1,51,542	80,473
Petty Establishment	23	74,052	...	13,579	...	13,579	120	11,382	11,502	1,926	89,677	11,382	1,01,059	33,046
Office ditto	24	4,30,001	46,974	5,829	...	5,829	874	9,850	10,724	4,937	4,88,615	9,850	4,98,465	1,90,689
Medical ditto	25	...	2,761	...	...	...	...	...	...	...	2,761	...	2,761	3,024
Accountants	26	68,059	...	...	...	...	...	1,470	1,470	226	68,285	1,470	69,755	...
Travelling Allowances	27	3,26,312	43,038	1,869	...	1,869	691	10,384	11,575	3,852	3,75,762	10,884	3,86,646	1,21,901
Office Expenses	28	1,56,559	15,831	872	...	872	62	4,640	4,702	2,514	1,75,838	4,640	1,80,478	44,076
Presidency and Local Allowances	29	66,418	...	...	...	...	...	3,930	3,930	1,303	67,721	3,930	71,651	10,721
Presidency House-rent	30	1,026	...	...	...	...	...	...	...	...	1,026	...	1,026	...
Special Officers in Permanent Works Delhi	31	...	50,143	7,352	...	7,352	...	...	...	...	57,495	...	57,495	...
TOTAL CONSTRUCTION	32	30,13,788	3,51,205	36,909	...	36,909	4,017	75,113	79,130	31,479	34,37,398	75,113	35,12,511	7,58,826
Carried over		36,36,230	7,69,441	44,886	...	44,886	4,017	75,113	79,130	31,479	44,86,053	75,113	45,61,166	10,75,645

PARTICULARS	CENTRAL PROVINCES	
	Central Provinces and Berar Proper.	
	Irrigation.	Total.
	Rs.	Rs.
DIRECTION.		
Chief Engineer and Secretariat.		
Director-General and Assistants	...	...
Chief Engineers and Assistants	...	1,04,014
Upper and Lower Subordinates	...	...
Office Establishment	...	68,719
Travelling allowance	...	9,132
Office Expenses	...	13,642
Presidency and Local Allowances	...	...
Presidency House-rent	...	...
Special Officers in Permanet Works Delhi	...	...
TOTAL	...	1,95,507
Superintending Engineers.		
Superintending Engineers and Assistants	40,001	84,776
Upper and Lowe Subordinates	...	...
Office and Petty Establishments	43,606	1,02,258
Travelling Allowances	6,303	15,121
Office Expenses	13,943	22,890
Presidency and Local Allowances	...	120
Presidency House-rent	...	...
TOTAL	1,03,853	2,25,165
TOTAL DIRECTION	1,03,853	4,20,672
CONSTRUCTION.		
Engineer Establishment	1,95,734	3,99,659
Upper Subordinates	73,837	1,44,808
Lower Subordinates	98,261	1,78,734
Petty Establishment	22,525	55,571
Office ditto	1,36,594	3,27,283
Medical ditto	6,651	9,675
Accountants	...	...
Travelling Allowances	65,626	1,87,527
Office Expenses	32,952	77,028
Presidency and Local Allowances	4,170	14,891
Presidency House-rent	...	...
Special Officers in Permanent Works Delhi	...	...
TOTAL CONSTRUCTION	6,36,350	13,95,176
Carried over	7,40,203	18,15,848

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1914.

Railways.)

No. of Items.	AND BERAR. — CENTRAL INDIA. Other Public Works.	Irrigation.	Total.	HYDERABAD. Other Public Works.	BURMA. Other Public Works.	Irrigation.	Total.	ASSAM. Other Public Works.	Irrigation.	Total.	BENGAL. — BENGAL PROPER. Other Public Works.	Irrigation.	Total.	PORT BLAIR. Other Public Works.	CARRIED FORWARD TO PAGE 284. Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,36,220	...	1,36,220
2	...	...	...	...	1,39,304	...	1,39,304	60,021	...	60,021	73,224	...	73,224	...	6,79,481	...	6,79,481
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,677	...	3,677
4	...	...	...	...	1,31,815	...	1,31,815	44,148	...	44,148	1,25,932	...	1,25,932	...	6,02,914	...	6,02,914
5	...	...	...	...	11,336	...	11,336	5,831	...	5,831	6,108	...	6,108	...	88,884	...	88,884
6	...	...	...	...	23,160	...	23,160	12,505	...	12,505	22,093	...	22,093	...	1,34,726	...	1,34,726
7	...	...	...	...	...	...	...	2,147	...	2,147	16,948	...	16,948	...	31,844	...	31,844
8	...	...	...	...	...	...	...	...	...	...	2,829	...	2,829	...	3,172	...	3,172
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,12,402	...	2,12,402
10	...	...	...	...	3,05,615	...	3,05,615	1,24,652	...	1,24,652	2,47,134	...	2,47,134	...	18,93,320	...	18,93,320
11	22,313	...	22,313	...	1,30,136	...	1,30,136	21,581	...	21,581	63,459	42,786	1,06,245	...	3,10,507	82,787	3,93,294
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	13,781	...	13,781	...	1,46,616	...	1,46,616	16,380	...	16,380	50,980	25,878	76,858	...	2,86,409	69,484	3,55,893
14	2,954	...	2,954	...	12,460	...	12,460	4,727	...	4,727	10,451	6,733	17,184	...	39,410	13,036	52,446
15	2,813	...	2,813	...	16,195	...	16,195	8,620	...	8,620	10,941	5,855	16,796	...	47,516	19,798	67,314
16	...	...	...	...	...	...	...	484	...	484	2,037	120	2,157	...	2,641	120	2,761
17	...	...	...	...	...	...	...	...	...	...	225	1,293	1,518	...	225	1,293	1,518
18	41,861	...	41,861	...	3,05,407	...	3,05,407	51,792	...	51,792	1,38,093	82,665	2,20,758	...	6,86,708	1,86,518	8,73,226
19	41,861	...	41,861	...	6,11,022	...	6,11,022	1,76,444	...	1,76,444	3,85,227	82,665	4,67,892	...	25,80,028	1,86,518	27,66,546
20	13,232	...	13,232	2,400	6,37,246	1,35,292	7,72,538	1,25,448	...	1,25,448	1,66,112	99,394	2,65,506	14,942	26,39,549	4,53,786	30,93,335
21	9,046	...	9,046	1,800	2,91,705	9,157	3,00,862	77,924	...	77,924	1,11,847	48,058	1,59,905	1,800	10,52,528	1,35,640	11,88,168
22	6,535	...	6,535	420	2,33,054	46,573	2,79,627	31,602	...	31,602	47,369	43,467	90,836	...	5,45,992	1,93,304	7,39,296
23	4,712	...	4,712	...	54,732	7,902	62,634	11,568	...	11,568	16,971	10,988	27,959	...	2,10,706	52,797	2,63,503
24	14,936	...	14,936	4,604	4,59,328	98,103	5,57,431	1,15,689	...	1,15,689	1,82,240	63,909	2,46,149	5,291	14,61,392	3,08,456	17,69,848
25	7	...	7	...	4,277	1,028	5,305	6,168	...	6,168	2,942	765	3,707	...	19,179	8,444	27,623
26	...	...	...	...	...	...	...	...	...	...	21,285	8,319	29,604	...	89,570	9,789	99,359
27	13,238	...	13,238	1,202	3,80,673	63,692	4,44,365	91,477	...	91,477	80,922	59,589	1,40,511	498	10,65,673	1,99,791	12,65,464
28	3,750	...	3,750	335	1,20,558	20,092	1,40,650	37,853	...	37,853	37,534	25,886	63,420	65	4,20,009	83,570	5,03,579
29	...	...	...	...	11,400	11,400	22,800	49,549	...	49,549	20,762	8,877	29,639	3,360	1,63,513	28,377	1,91,890
30	...	...	...	...	...	...	...	...	...	...	13,365	4,497	17,862	...	14,391	4,497	18,888
31	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57,495	...	57,495
32	65,456	...	65,456	10,761	21,92,978	3,93,239	25,86,212	5,47,278	...	5,47,278	7,01,349	3,73,749	10,75,098	25,956	77,39,997	14,78,451	92,18,448
	1,07,317	...	1,07,317	10,761	28,03,995	3,93,239	31,97,234	7,23,722	...	7,23,722	10,86,576	4,56,414	15,42,990	25,956	1,03,20,025	16,64,969	1,19,84,994

N.—Ry. Irrn. and other Capl. not charged to Reve

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No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL											CENTRAL PROVINCES		
		D. G. Mily. Works.	Permt. works, Delhi.	Delhi Province.			Baluchistan.			Vicereegal Estates.	Total.			C. P. and Berar proper.		
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
Brought forward		Rs. 36,36,230	Rs. 7,69,441	Rs. 44,886	Rs. ...	Rs. 44,886	Rs. 4,017	Rs. 75,113	Rs. 79,130	Rs. 31,479	Rs. 44,86,053	Rs. 75,113	Rs. 45,61,166	Rs. 10,75,645	Rs. 7,40,203	Rs. 18,15,848
ACCOUNTS.																
Examiners, Deputies and Assistants .	33	34,832	...	...	...	...	...	...	...	...	34,832	...	34,832	...	...	...
Accountants .	34	37,000	...	...	...	...	...	...	...	...	37,000	...	37,000	...	...	...
Office Establishment	35	52,282	...	...	...	...	...	...	...	...	52,282	...	52,282	...	...	...
Travelling Allowances : .	36	18,627	...	...	...	...	...	...	...	...	18,627	...	18,627	...	...	...
Office Expenses	37	9,903	...	...	...	...	...	...	...	...	9,903	...	9,903	...	...	...
Presidency and Local Allowances	38	7,976	...	...	...	...	...	...	...	...	7,976	...	7,976	...	...	...
Presidency House-rent .	39	107	...	...	...	...	...	...	...	...	107	...	107	...	...	...
Total Accounts	40	1,60,727	...	...	...	...	...	...	...	...	1,60,727	...	1,60,727	...	...	...
Sanitary Engineers and their Establishments .	41	...	8,339	...	...	...	...	...	...	...	8,339	...	8,339	29,983	...	29,983
Consulting Architect and Electrical Adviser . .	42	84,002	12,957	1,899	...	1,899	...	...	...	...	98,858	...	98,858	5,889	...	5,889
Inspectors of Local Works and their Establishments, etc. .	43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
District Boards	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Establishment .	45	...	11,358	...	...	...	...	685	685	...	11,358	685	12,043	...	19,455	19,455
Navigation Establishment, etc. . .	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Survey and other Special Establishments .	47	...	54,259	...	...	...	...	...	...	...	54,259	...	54,259	...	8,909	8,909
Leave and Pension Allowances Debitable to Native States, etc. .	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Barrack Department . .	49	2,34,737	...	...	...	...	...	...	...	...	2,34,737	...	2,34,737	...	...	...
Roorkee Workshops . .	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi Special Works . .																
Establishment .	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Governors Estates Establishments	52	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment .	53	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount audited . .	54	41,15,696	8,56,354	46,785	...	46,785	4,017	75,798	79,815	31,479	50,54,331	75,798	51,30,129	11,11,517	7,68,567	18,80,084
Add—Charges by other Branches and Departments, etc. . .	55	28,466	—1,000	1,26,718	...	1,26,718	1,70,566	15,917	1,86,483	7,691	3,32,441	15,917	3,48,358	...	59,957	59,957
Total .	56	41,44,162	8,55,354	1,73,503	...	1,73,503	1,74,583	91,715	2,66,298	39,170	53,86,772	91,715	54,78,487	11,11,517	8,28,524	19,40,041
Deduct—Charges to other Branches and Departments, etc. . . .	57	*9,36,039*	*1,26,637*	...	...	...	...	*624*	*624*	...	*10,62,676*	*624*	*10,63,300*	*93,549*	*441*	*93,990*
GRAND TOTAL .	58	32,08,123	7,28,717	1,73,503	...	1,73,503	1,74,583	91,091	2,65,674	39,170	43,24,096	91,091	44,15,187	10,17,968	8,28,083	18,46,051

* Includes R84,002 on account of Establishment of Consulting Architect and Electrical Adviser to Government of India.

of the Public Works Department during the Year ended 31st March 1914—*contd.*

Railways.)

No. of Items.	CENTRAL INDIA. Other Public Works.	CENTRAL INDIA. Irrigation. Rs.	CENTRAL INDIA. Total.	HYDERABAD. Other Public Works.	BURMA. Other Public Works.	BURMA. Irrigation.	BURMA. Total.	ASSAM. Other Public Works.	ASSAM. Irrigation.	ASSAM. Total.	BENGAL. BENGAL PROPER. Other Public Works.	BENGAL. BENGAL PROPER. Irrigation.	BENGAL. BENGAL PROPER. Total.	BENGAL. PORT BLAIR. Other Public Works.	CARRIED FORWARD TO PAGE 286 Other Public Works.	CARRIED FORWARD TO PAGE 286 Irrigation.	CARRIED FORWARD TO PAGE 286 Total.
	Rs. 1,07,317	Rs. ...	Rs. 1,07,317	Rs. 10,761	Rs. 28,03,995	Rs. 3,93,239	Rs. 31,97,234	Rs. 7,23,722	Rs. ...	Rs. 7,23,723	Rs. 10,86,576	Rs. 4,56,414	Rs. 15,42,990	Rs. 25,956	Rs. 1,03,20,025	Rs. 16,64,969	Rs. 1,19,84,994
33	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34,832	...	34,832
34	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37,000	...	37,000
35	...	...	...	...	...	...	...	...	...	...	...	...	...	...	52,282	...	52,282
36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,627	...	18,627
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,903	...	9,903
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,976	...	7,976
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	107	...	107
40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,60,727	...	1,60,727
41	...	...	...	...	48,645	...	48,645	...	...	...	82,315	...	82,315	...	1,69,282	...	1,69,282
42	...	...	...	...	...	...	...	...	...	...	66,403	...	66,403	...	1,71,150	...	1,71,150
43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	...	...	...	...	...	2,74,884	2,74,884	...	...	...	...	26,368	26,368	...	11,358	3,21,392	3,32,750
46	...	...	...	...	2,54,175	...	2,54,175	...	...	...	...	68,997	68,997	...	2,54,175	68,997	3,23,172
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54,259	8,909	63,168
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,34,737	...	2,34,737
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
52	...	..	...	...	...	...	...	...	...	...	26,926	...	26,926	...	26,926	...	26,926
53	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
54	1,07,317	...	1.07,317	10,761	31,06,815	6,68,123	37,74,938	7,23,722	...	7,23,722	12,62,220	5,5 ,779	18,13,999	25,956	1,14,02,639	20,64,267	1,34,66,906
55	8,052	...	8,052	...	...	3,05,879	3,05,879	...	13,533	13,533	94,080	1,04,457	1,98,537	...	4,34,573	4,99,743	9,34,316
56	1,15,369	...	1,15,369	10,761	31,06,815	9,74,002	40,80,817	7,23,722	13,533	37,255	13,56,300	6,5 ,236	20,12,536	25,956	1,18,37,212	25,64,010	1,44,01,223
57	*164*	...	*164*	*1,720*	*12,19,506*	*1,24,097*	*13,43,603*	*14,156*	...	*14,156*	*1, 11,774*	*73,037*	*1,84,811*	...	*25,03,545*	*1,98,199*	*27,01,744*
58	1,15,205	...	1,15,205	9,041	18,87,309	8,49,905	27,37,214	7,09,566	13,533	7,23,099	12,44,526	5,83,199	18,27,725	25,956	93,33,667	23,65,811	1,16,99,478

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 281.			BIHAR AND ORISSA.			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.		
								United Provinces of Agra and Oudh Proper.			Rajputana.					
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,36,220	...	1,36,220	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	6,79,481	...	6,79,481	1,09,806	...	1,09,806	47,133	59,061	1,06,194	...	...	...	63,317	1,12,270	1,75,587
Upper and Lower Subordinates	3	3,677	...	3,677	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	6,02,914	...	6,02,914	72,062	...	72,062	62,927	49,218	1,12,145	...	...	...	47,935	61,573	1,09,508
Travelling allowances	5	88,884	...	88,884	7,975	...	7,975	8,583	7,757	16,340	...	...	...	6,098	12,611	18,709
Office expenses	6	1,34,726	...	1,34,726	13,979	...	13,979	25,386	12,856	38,242	...	...	...	19,852	51,107	70,959
Presidency and local allowances	7	31,844	...	31,844	8,406	...	8,406	15,121	12,436	27,557	...	...	...	7,169	11,988	19,157
Presidency house-rent	8	3,172	...	3,172	25	...	25	...	...		...	...	...	...	...	...
Special officers in Permanent Works, Delhi	9	2,12,402	...	2,12,402	....	...	...	...	...	...	...	...	...	...	...	...
Total	10	18,93,320	...	18,93,320	2,12,253	...	2,12,253	1,59,150	1,41,328	3,00,478	...	...	...	1,44,371	2,49,549	3,93,920
Superintending Engineers.																
Superintending Engineers and Assistants	11	3,10,507	82,787	3,93,294	46,353	61,105	1,07,458	78,118	89,488	1,67,606	21,391	...	21,391	70,438	2,23,276	2,93,714
Upper and Lower Subordinates	12	...	...	...	...	220	220	...	...	...	...	...	...	...	115	115
Office and Petty Establishments	13	2,86,409	69,484	3,55,893	35,308	38,522	73,830	25,528	32,717	58,245	14,990	...	14,990	32,322	1,16,325	1,48,647
Travelling allowances	14	39,410	13,036	52,446	5,099	7,029	12,128	8,748	9,891	18,639	3,926	...	3,926	6,604	22,308	28,912
Office expenses	15	47,516	19,798	67,314	13,082	7,396	20,478	9,212	13,597	22,809	4,164	...	4,164	7,783	52,884	60,617
Presidency and local allowances	16	2,641	120	2,761	...	25	25	...	...	...	1,830	...	1,830	...	...	...
Presidency house-rent	17	225	1,293	1,518	...	...	...	...	...	...	...	...	...	...	30	30
Total	18	6,86,708	1,86,518	8,73,226	99,842	1,14,297	2,14,139	1,21,606	1,45,693	2,67,299	46,301	...	46,301	1,17,097	4,14,938	5,32,035
Total Direction	19	25,80,028	1,86,518	27,66,546	3,12,095	1,14,297	4,26,392	2,80,756	2,87,021	5,67,777	46,301	...	46,301	2,61,468	6,64,487	9,25,955
CONSTRUCTION.																
Engineer Establishment	20	26,39,549	4,53,786	30,93,335	1,17,890	1,73,714	2,91,604	3,56,457	4,56,803	8,13,260	32,603	...	32,603	2,15,095	9,23,519	11,38,614
Upper Subordinates	21	10,52,528	1,35,640	11,88,168	60,625	89,652	1,50,277	1,50,668	96,437	2,47,105	8,752	...	8,752	1,21,747	2,69,273	3,91,020
Lower Subordinates	22	5,45,992	1,93,304	7,39,296	30,161	69,199	99,360	76,560	1,57,767	2,34,327	5,274	1,680	6,954	795	2,61,959	2,62,754
Petty Establishments	23	2,10,706	52,797	2,63,503	4,325	56,280	60,605	10,075	1,02,087	1,12,162	2,322	...	2,322	5,902	1,79,861	1,85,763
Office ditto	24	14,61,392	3,08,456	17,69,848	74,547	1,16,410	1,90,957	2,26,531	2,36,461	4,62,992	20,822	700	21,522	2,28,239	5,19,098	7,47,337
Medical ditto	25	19,179	8,444	27,623	1,391	8,340	9,731	...	16,665	16,665	...	...	...	...	61,971	61,971
Accounts	26	89,570	9,789	99,359	9,615	...	9,615	...	...	...	...	...	...	...	...	...
Travelling allowances	27	10,65,673	1,99,791	12,65,464	51,969	1,13,982	1,65,951	2,27,025	2,88,355	5,15,380	15,147	58	15,205	1,05,959	4,40,260	5,46,219
Office expenses	28	4,20,009	83,570	5,03,579	19,015	61,837	80,852	77,047	1,11,908	1,88,955	4,965	...	4,965	49,712	2,84,825	3,34,537
Presidency and local allowances	29	1,63,513	28,377	1,91,890	5,312	13,415	18,727	24,326	18,468	42,794	1,006	...	1,006	9,115	24,015	33,130
Presidency house-rent	30	14,391	4,497	18,888	16	...	16	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	31	57,495	...	57,495			...	...	...	...	...	...	...	...	...	...
Total Construction	32	77,39,997	14,78,451	92,18,448	3,74,366	7,02,829	10,77,695	11,48,689	14,84,951	26,33,640	90,891	2,438	93,329	7,36,564	29,64,781	37,01,345
Carried over		1,03,20,025	16,64,969	1,19,84,994	6,86,961	8,17,126	15,04,087	14,29,445	17,71,972	32,01,417	1,37,192	2,438	1,39,630	9,98,032	36,29,268	46,27,300

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1914—*contd.*

Railways.)

No. of Item.	N.-W. FRONTIER PROVINCE.			MADRAS.			COORG.			BOMBAY.			GRAND TOTAL.		
				MADRAS PROPER.											
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	1,36,220	...	1,36,220
2	...	...	...	1,09,381	...	1,09,381	...	...	...	1,19,746	...	1,19,746	11,28,864	1,71,331	13,00,195
3	...	...	...	...	...	...	...	...	...	5,473	...	5,473	9,150	...	9,150
4	...	...	...	95,601	...	95,601	...	...	...	64,993	...	64,993	9,46,432	1,10,791	10,57,223
5	...	...	...	3,807	...	3,807	...	...	...	1,682	...	1,682	1,17,029	20,368	1,37,397
6	...	...	...	27,300	...	27,300	...	...	...	19,423	...	19,423	2,40,666	63,963	3,04,629
7	...	...	...	19,704	...	19,704	...	...	...	7,573	...	7,573	89,817	24,424	1,14,241
8	...	...	...	...	...	...	...	...	...	...	...	...	3,197	...	3,197
9	...	...	...	...	...	...	...	...	...	...	...	...	2,12,402	...	2,12,402
10	...	...	...	2,55,793	...	2,55,793	...	...	...	2,18,890	...	2,18,890	28,83,777	3,90,877	32,74,654
11	...	...	...	1,69,783	...	1,69,783	...	...	...	76,308	51,485	1,27,793	7,72,898	5,08,141	12,81,039
12	...	...	...	...	...	...	...	...	...	6,260	6,137	12,397	6,260	6,472	12,732
13	...	...	...	1,30,733	...	1,30,733	...	...	...	37,328	27,779	65,107	5,62,618	2,84,827	8,47,445
14	...	...	...	20,813	...	20,813	...	...	...	13,879	11,069	24,048	98,479	63,333	1,61,812
15	...	...	...	24,749	...	24,749	...	...	...	9,422	17,332	26,754	1,15,878	1,11,007	2,26,885
16	...	...	...	2,487	...	2,487	...	...	...	1,669	2,351	4,020	8,627	2,496	11,123
17	...	...	...	...	...	...	...	...	...	...	...	...	225	1,323	1,548
18	...	...	...	3,48,565	...	3,48,565	...	...	...	1,44,866	1,16,153	2,61,019	15,61,985	9,77,599	25,42,584
19	...	...	...	6,04,358	...	6,04,358	...	...	...	3,63,756	1,16,153	4,79,909	44,48,702	13,68,476	58,17,239
20	...	1,34,230	1,34,230	6,78,247	...	6,78,247	15,049	...	15,049	3,31,541	4,14,584	7,46,125	43,66,431	25,56,636	69,43,067
21	...	36,916	36,916	6,88,443	...	6,88,443	17,152	...	17,152	2,42,694	2,67,694	5,10,388	23,42,609	8,95,612	32,38,221
22	...	33,592	33,592	1,25,472	...	1,25,472	1,794	...	1,794	1,03,541	1,09,778	2,13,319	8,89,589	8,27,279	17,16,868
23	...	25,850	25,850	1,14,177	...	1,14,177	1,000	...	1,000	36,956	72,394	1,09,350	3,85,463	4,89,269	8,74,732
24	...	51,461	51,461	3,95,827	...	3,95,827	10,846	...	10,846	1,92,147	2,20,933	4,13,080	26,10,351	14,53,519	40,63,870
25	...	6,237	6,237	33,008	...	33,008	...	...	..	240	8,784	9,024	53,818	1,10,441	1,64,259
26	...	...	...	...	...	...	...	...	...	...	...	...	99,185	9,789	1,08,974
27	...	60,435	60,435	3,76,223	54	3,76,277	12,225	...	12,225	1,82,865	3,12,982	3,95,847	20,37,086	13,15,917	33,53,003
28	...	35,243	35,243	1,17,188	...	1,17,188	3,002	...	3,002	96,359	1,27,952	2,24,311	7,87,297	7,05,335	14,92,632
29	...	5,962	5,962	50,418	...	50,418	6,340	...	6,340	32,501	18,812	51,313	2,92,531	1,09,049	4,01,580
30	...	...	...	485	...	485	...	...	...	...	...	...	14,892	4,497	19,389
31	...		...	...	...	...	...	...	...	..	...	...	57,495	...	57,495
32	...	3,89,926	3,89,926	25,79,488	54	25,79,542	67,408	...	67,408	12,18,844	14,53,913	26,72,757	1,39,56,747	84,77,343	2,24,34,090
	...	3,89,926	3,89,926	31,83,846	54	31,83,900	67,408	...	67,408	15,82,600	15,70,066	31,52,666	1,84,05,509	98,45,819	2,82,51,328

N.—Ry. Irrn. and other Capl. not charged to Revenue

No. 77.—Detailed Account of Expenditure on Establishmen

(Exclud

Particulars.	No. of Items.	Brought forward from page 283.			Behar and Orissa.			United Provinces of Agra and Oudh.						Punjab.		
								U. P. of Agra and Oudh Proper.			Rajputana.					
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .		1,03,20,025	16,64,969	1,19,84,994	6,86,961	8,17,126	15,04,087	14,29,445	17,71,972	32,01,417	1,37,192	2,438	1,39,630	9,98,032	36,29,268	46,27,300
ACCOUNTS.																
Examiners, Deputies and Assistants . . .	33	34,832	...	34,832	...	...	...	...	...	...	...	...	...	...	...	...
Accountants . . .	34	37,000	...	37,000	...	...	...	...	...	...	...	...	...	...	...	
Office Establishment . .	35	52,282	...	52,282	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances. .	36	18,627	...	18,627	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses . . .	37	9,903	...	9,903	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	38	7,976	...	7,976	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent. .	39	107	...	107	...	...	...	...	...	...	...	...	...	...	...	...
Total Accounts .	40	1,60,727	...	1,60,727	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments .	41	1,69,282	...	1,69,282	46,678	...	46,678	95,898	...	95,898	...	...	...	38,583	...	38,583
Consulting Architect and Electrical Adviser	42	1,71,150	...	1 ,150	...	...	...	33,615	...	33,615	...	...	...	17,470	...	17,470
Inspectors of Local Works and their Establishments, etc. . .	43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
District Boards . .	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Establishment.	45	11,358	3,21,392	3,32,750	...	2,52,801	2,52,801	...	6,47,715	6,47,715	...	1,458	1,458	...	17,14,240	17,14,240
Navigation Establishment, etc. . . .	46	2,54,175	68,997	3,23,172	...	51,287	51,287	...	59,456	59,456	...	...	...	...	66,985	66,985
Special Survey and other Establishment . .	47	54,259	8,909	63,168	7,604	...	7,604	...	...	...	...	...	...	...	...	...
Leave and Pension Allowances Debitable to Native States, etc. .	48	...	...	...	...	...	...	...	...	...	...	...	...	...	20,982	20,982
Barrack Department .	49	2,34,737	...	2,34,737	...	...	...	...	...	...	...	...	...	...	...	...
Roorkee Workshops .	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi Special Establishment	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment . . .	52	26,926	...	26,926	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	53	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount audited .	54	1,14,02,639	20,64,267	1,34,66,906	7,41,243	11,21,214	18,62,457	15,58,958	24,79,143	40,38,101	1,37,192	3,896	1,41,088	10,54,085	54,31,475	64,85,560
Add—Charges by other Branches and Departments, etc. . . .	55	4,34,573	4,99,743	9,34,316	2,34,585	1,28,234	3,62,819	1,965	...	1,965	...	13,462	13,462	721	...	721
Total .	56	1,18,37,212	25,64,010	1,44,01,222	9,75,828	12,49,448	22,25,276	15,60,923	24,79,143	40,40,066	1,37,192	17,358	1,54,550	10,54,806	54,31,475	64,86,281
Deduct—Charges to other Branches and Departments, etc. . . .	57	*25,03,545*	*1,98,199*	*27,01,744*	*1,26,397*	*2,48,928*	*3,75,325*	*3,45,797*	*1,219*	*3,47,016*	*37,608*	*188*	*37,796*	*98,451*	*2,54,170*	*3,52,621*
GRAND T	58	93,33, 67	23,65,811	1,16,99,478	8,49,431	10,00,520	18,49,951	12,15,126	24,77,924	36,93,050	99,584	17,170	1,16,754	9,56,355	51,77,305	61,33,660

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1914—*concld.*

Railways.)

No. of Items.	N.-W. FRONTIER PROVINCE.			MADRAS.			COORG.			BOMBAY.			GRAND TOTAL.		
				MADRAS PROPER.											
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		3,89,926	3,89,926	31,83,846	54	31,83,900	67,408	...	67,408	15,82,600	15,70,066	31,52,666	1,84,05,509	98,45,819	2,82,51,328
33	...	...	...	...	...	...	...	...	...	...	...	...	34,833	...	34,833
34	...	...	...	...	...	...	...	...	...	...	...	...	37,000	...	37,000
35	...	...	...	...	...	...	...	...	...	...	...	...	52,282	...	52,282
36	...	...	...	...	...	...	...	...	...	...	...	...	18,627	...	18,627
37	...	...	...	...	...	...	...	...	...	...	...	...	9,903	...	9,903
38	...	...	...	...	...	...	...	...	...	...	...	...	7,976	...	7,976
39	...	...	...	...	...	...	...	...	...	...	...	...	107	...	107
40	...	...	...	...	...	..	...	...	...	...	...	...	1,60,727	...	1,60,727
41	...	...	...	...	...	...	...	...	...	1,46,429	...	1,46,429	4,96,870	...	4,96,870
42	...	...	...	...	...	...	...	...	...	1,40,715	...	1,40,715	3,62,950	...	3,62,950
43	...	...	...	67,418	...	7,418	...	...	...	...	...	...	67,418	...	67,418
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	...	50,367	50,367	...	1,271	1,271	...	...	...	14,448	98,877	1,13,325	25,806	30,88,121	31,13,927
46	...	4,171	4,171	...	...	...	...	...	...	...	...	...	2,54,175	2,50,89 (	5,05,071
47	...	1,649	1,649	...	...	...	...	...	...	...	...	...	61,863	10,558	72,421
48	...	...	...	...	...	...	...	...	...	...	...	...	...	20,982	20,982
49	...	...	...	...	...	...	...	...	...	...	...	...	2,34,737	...	2,34,737
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
52	...	...	...	...	...	...	...	...	...	...	...	...	26,926	...	26,926
53	...	25,739	25,739	...	...	...	...	...	...	...	...	...	...	25,739	25,739
54	...	4,71,852	4,71,852	32,51,264	1,325	32,52,589	67,408	...	67,408	18,84,192	16,68,943	35,53,135	2,00,96,981	1,32,42,115	3,33,39,096
55	4,30,256	64,325	4,94,581	...	17,83,838	17,83,838	6,359	750	7,109	1,81,826	2,29,688	4,11,514	12,90,285	27,20,040	40,10,325
56	4,30,256	5,36,177	9,66,433	32,51,264	17,85,163	50,36,427	73,767	750	74,517	20,66,018	18,98,631	39,64,649	2,13,87,266	1,59,62,155	3,73,49,421
57	...	*260*	*260*	*19,27,877*	...	*19,27,877*	*11,343*	...	*11, 3*	*4,30,461*	*1,88,467*	*6,18,928*	*54,81,479*	*8,91,431*	*63,72,910*
58	4,30,256	5,35,917	9,66,173	13,23,387	17,85,163	31,08,550	62,424	750	63,174	16,35,557	17,10,164	33,45,721	1,59,05,787	1,50,70,724	3,09,76,511

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE REVENUE ACCOUNTS of the Year

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	India, General.						Central Provinces and Berar.			Burma.
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	Total.	Central Provinces and Berar Proper.	Central India.	Hyderabad.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.												
FAMINE RELIEF AND INSURANCE—												
Original Works.	1	126 to 128	...	...	...	...	...	...	15,80,921	...	...	8,224
IRRIGATION. (*Imperial and Provincial.*)												
Minor Works and Navigation, Capital. — Original Works.	2	174 to 179	...	...	...	2,64,817	...	2,64,817	2,86,167	...	...	54,940
Minor Works and Navigation, Revenue — Original Works.	3	180 to 182	...	...	...	—21	...	—21	...	...	...	8,574
Minor Works and Navigation, Revenue — Repairs.	4	180 to 182	...	...	...	32,173	...	32,173	...	...	...	1,33,581
Minor Works and Navigation and Agricultural — Original Works.	5	171 to 173	...	...	...	8,930	...	8,930	1,43,018	...	...	2,40,970
Minor Works and Navigation and Agricultural — Repairs.	6	171 to 173	...	...	...	...	...	...	30,035	...	...	3,13,008
OTHER PUBLIC WORKS.												
Imperial Civil Works — Original Works.	7	188 to 189	4,17,911	...	8,52,480	5,79,841	1,42,444	19,92,676	2,99,028	2,76,600	1,07,060	3,99,314
Imperial Civil Works — Repairs.	8	188 to 189	1,95,307	...	6,38,442	1,81,770	2,02,978	12,18,497	27,199	2,75,868	15,552	60,709
Provincial Civil Works — Original Works.	9	191	...	...	...	...	...	...	36,41,945	...	...	41,88,298
Provincial Civil Works — Repairs.	10	191	...	...	...	...	...	...	18,62,647	...	...	31,45,669
Imperial Military Works — Original Works.	11	249	52,36,726	...	...	...	...	52,36,726	525	1,364	...	66,070
Imperial Military Works — Repairs.	12	249	41,34,221	...	...	...	...	41,34,221	2,366	16,395	...	2,83,854
Special Defence Works — Original Works.	13	252	1,39,014	...	...	...	...	1,39,014	...	...	...	...
Special Defence Works — Armaments.	14	252	57,523	...	...	...	...	57,523	...	...	...	...
Initial Expenditure on New Capital at Delhi — Original Works.	15	299	...	22,90,191	...	...	...	22,90,191	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)												
Major Works—Working Expenses — Original Works.	16	154 to 157	...	...	...	...	...	...	3,895	...	...	43,284
Major Works—Working Expenses — Repairs.	17	154 to 157	...	...	...	...	...	...	46,115	...	...	1,87,927
Capital Outlay on Irrigation Works — Original Works.	18	275 to 278	...	...	...	...	...	...	18,71,837	...	...	37,34,815
TOTAL WORKS AND REPAIRS	19		1,01,80,702	22,90,191	14,90,922	10,67,510	3,45,422	1,53,74,747	97,95,698	5,70,227	1,22,612	1,28,49,237

(*a*) Excluding outlay on Public Works by Civil Officers.

it bears to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1914.

Railways.)

No. of Items.	Assam.	Bengal.		United Provinces of Agra and Oudh			Punjab.	North-West Frontier Province	Madras.		Bombay.	Grand Total.
		Bengal Proper.	Port Blair.	Bihar and Orissa.	United Provinces of Agra and Oudh Proper.	Rajputana.			Madras Proper.	Coorg.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	674	...	3,61,581	15,25,199	3,783	...	...	2,95,354	...	30,95,313	68,71,049
2	...	2,27,518	...	1,38,467	1,69,689	...	...	...	1,63,784	...	51,258	13,36,590
3	...	1,958	...	...	—2,339	10,733	4,723	...	10,534	...	30,675	64,837
4	...	3,22,927	..	23,553	47,761	35,841	35,652	...	2,93,080	...	3,55,698	12,80,266
5	55,820	1,02,399	...	29,372	36,415	710	3,08,485	...	3,02,825	1,298	7,12,083	19,42,325
6	45,858	7,06,649	...	1,39,723	46,419	...	4,68,538	...	17,36,780	2,299	16,06,848	50,96,157
7	21,313	9,98,406	83,240	1,40,316	5,28,026	2,65,803	4,13,355	15,48,916	94,839	89,320	5,27,121	77,85,333
8	13,640	2,37,641	58,006	27,977	97,590	1,71,215	1,40,158	12,73,409	61,921	1,13,336	1,91,398	39,84,111
9	36,24,469	46,75,904	...	42,82,105	28,40,720	...	48,90,833	...	47,75,978	...	64,44,957	3,93,65,209
10	12,86,452	19,80,414	...	7,83,367	22,70,388	...	16,41,890	...	8,48,445	...	21,53,388	1,59,72,660
11	9,813	6,874	...	3,386	4,853	9,150	90,599	...	...	...	10,592	54,30,952
12	35,403	25,319	...	11,706	4,108	19,953	35,157	...	...	932	53,506	46,22,920
13	...	...	...	...	...	...	...	...	...	...	...	1,39,014
14	...	...	...	...	...	...	...	...	...	...	...	57,523
15	...	...	...	...	...	...	...	...	...	...	...	22,90,191
16	...	1,509		59,594	1,14,990	...	7,80,431	31,278	2,43,621	...	1,84,802	14,63,404
17	...	1,82,159	...	4,57,629	13,12,282	...	37,11,604	1,10,383	10,99,177	...	10,46,644	81,53,920
18	...	...	...	...	6,26,018		85,63,963	31,10,163	2,83,118	...	73,407	1,82,63,321
19	50,92,768	94,70,351	1,41,246	64,58,776	96,22,119	5,17,188	2,10,85,388	60,74,149	1,09,406	2,07,185	1,65,37,685	12,41,28,782

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.						CENTRAL PROVINCES AND BERAR		
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.	Central Provinces and Berar Proper.	Central India.	Hyderabad.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.											
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	126 to 128	...	...	...	...	...	...	3,88,774	...	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Minor Works and Navigation, Capital Establishment	21	174 to 179	...	...	...	54,594	...	54,594	49,335	...	...
Minor Works and Navigation, Revenue Establishment	22	180 to 182	...	...	...	24,765	...	24,765	...	...	...
Minor Works and Navigation and Agricultural Establishment	23	171 to 173	...	...	...	11,732	...	11,732	50,610	...	...
OTHER PUBLIC WORKS.											
Imperial Civil Works Establishment	24	188 to 189	* 2,17,509	...	1,73,503	1,74,583	39,170	6,04,765	65,073	1,11,430	9,041
Provincial ditto ditto	25	191	...	...	...	...	...	...	9,52,262	...	...
Imperial Military Works Establishment	26	249	29,75,399	...	...	...	...	29,75,399	633	3,775	...
Special Defence Work	27	252	15,215	...	...	...	...	15,215	...	...	...
Initial expenditure on New Capital at Delhi	28	299	...	7,28,717	...	...	...	7,28,717	...	...	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Major Works—Working Expenses, Establishment	29	154 to 157	...	...	...	...	...	...	24,062	...	...
Capital Outlay on Irrigation Works, Establishment	30	275 to 278	...	...	...	...	...	...	2,15,302	...	...
TOTAL ESTABLISHMENT	31		32,08,123	7,28,717	1,73,503	2,65,674	39,170	44,15,187	18,46,051	1,15,205	9,041
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	32		31·51	31·82	11·64	24·89	11·31	28·72	18·85	20·20	7·37

* Includes Rs. 84,002 on account of Consulting Architect and Electrical Adviser to Government of India.
(*a*) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts 31st March 1914—*contd.*

Railways.)

No. of Items.	Burma.	Assam.	Bengal		United Provinces of Agra and Oudh.			Punjab.	Madras.			Bombay.	Grand Total.
			Bengal Proper.	Port Blair.	Bihar and Orissa.	United Provinces of Agra and Oudh Proper.	Rajputana.		North-West Frontier Province.	Madras Proper.	Coorg.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	1,575	...	6,722	...	1,31,776	2,86,079	2,438	...	...	51,496	...	5,73,210	14,42,070
21	7,562	...	50,383	...	27,767	33,996	...	...	...	28,808	...	10,882	2,63,327
22	27,806	...	99,175	...	16,080	70,860	14,532	42,170	...	73,642	...	1,45,393	5,14,423
23	3,21,193	13,533	3,44,266	...	95,004	32,739	200	3,19,409	...	6,96,723	750	5,50,466	24,36,565
24	58,548	6,684	2,54,572	25,956	36,864	1,16,348	92,709	72,842	4,30,256	28,220	62,270	1,44,739	21,20,315
25	17,59,835	6,94,876	9,84,906	...	8,10,712	10,94,881	...	8,67,207	...	12,95,16	...	14,78,311	99,38,157
26	68,928	8,006	5,048	...	1,855	1,932	6,875	16,306	...	..	154	12,426	31,01,337
27	...	...	...	...	...	...	...	...	...	...	...	...	15,215
28	...	...	...	...	...	...	...	...	...	...	..	...	7,28,717
29	1,99,874	...	82,653	...	7,29,893	19,32,234	...	35,75,638	1,55,012	8,84,937	...	4,14,735	79,99,038
30	2,91,955	...	...	...	...	1,23,981	...	12,40,088	3,80,905	49,557	...	15,559	24,17,847
31	27,37,214	7,23,099	18,27,725	25,956	18,49,951	36,93,050	1,16,754	61,33,660	9,66,173	31,08,550	63,174	33,45,721	3,09,76,511
32	21·30	14·20	19·30	18·38	28·64	38·38	22·57	29·09	15·91	30·45	30·49	20·23	24·96

N.—Ry. Irrn. and Other Capl. not charged to Revenue

No. 78A.—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the year ended

(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.							CENTRAL PROVINCES AND BERAR.						
		Director General, Military Works, Public (other Works).	Permanent Works, Delhi (Other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN.			Estate Public Viceregal (other Works).	CENTRAL PROVINCES AND BERAR PROPER.			CENTRAL INDIA.			Hyderabad (other Public Works).
					Other Public Works.	Irrigation.	Total.		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NEW SUPPLIES.															
Scientific instruments and drawing materials.	1	5,354	49,425	50	...	479	479	...	3,033	9,205	12,238	757	...	757	285
Plant and machinery	2	63,501	10,37,866	4,200	...	576	576	...	71,482	65,350	1,36,832	20,935	...	20,935	...
Tools	3	52,201	78,012	2,897	...	724	724	12,220	6,578	20,277	26,855	48	...	48	36
Navigation Plant	4	...	93	...	...	...	...	...	...	2,611	2,611	...	...	...	...
Camp equipage	5	324	750	...	...	1,238	1,238	...	190	11,282	11,472	...	...	...	...
Live-stock	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office, etc., furniture	7	11,126	27,814	5,939	...	1,025	1,025	...	3,704	3,906	7,610	...	...	...	...
Miscellaneous	8	...	241	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL NEW SUPPLIES	9	1,32,656	11,94,201	13,086	...	4,042	4,042	12,220	84,987	1,12,631	1,97,618	21,740	...	21,740	321
Repairs and carriage	10	51,960	15,313	4,241	...	1,014	1,014	310	51,503	13,414	64,917	7,665	...	*7,665	474
TOTAL	11	1,84,616	12,09,514	17,327	...	5,056	5,056	12,530	1,36,490	1,26,045	2,62,535	29,405	...	29,405	795
Add—Charges by other Branches and Departments.—	12	1,831	—70	—497	11,114	...	11,114	243	...	...	...	1,074	...	1,074	...
TOTAL	13	1,86,447	12,09,444	16,830	11,114	5,056	16,170	12,773	1,36,490	1,26,045	2,62,535	30,479	...	30,479	795
Deduct—Charges to other Branches and Department.	14	*55,101*	...	...	...	*25*	*25*	...	*5,215*	*31*	*5,246*	*4*	...	*4*	*120*
GRAND TOTAL	15	1,31,346	12,09,444	16,830	11,114	5,031	16,145	12,773	1,31,275	1,26,014	2,57,289	30,475	...	30,475	675
DISTRIBUTION OF THE GRAND TOTAL ABOVE.															
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	...	...	...	40,255	40,255	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)															
Minor Works and Navigation, Capital.	17	...	...	...	...	1,351	1,351	...	...	5,958	5,958	...	...	...	...
Minor Works and Navigation, Revenue.	18	...	...	...	...	551	551	...	...	...	...	...	...	...	...
Minor Irrigation and Agricultural Works.	19	...	...	...	...	3,129	3,129	...	...	8,452	8,452	...	...	...	...
OTHER PUBLIC WORKS.															
Imperial Civil Works, Tools and Plant.	20	8,051	...	16,830	11,114	...	11,114	12,773	4,540	...	4,540	30,217	...	30,217	675
Provincial Civil Works, Tools and Plant.	21	...	...	...	...	...	...	...	1,26,694	...	1,26,694	...	...	...	...
Imperial Military Works, Tools and Plant.	22	1,21,912	...	...	...	...	...	...	41	...	41	258	...	258	...
Special Defence Works	23	1,383	...	...	...	...	...	...	...	...	...	...	...	...	...
Initial Expenditure on New Capital at Delhi.	24	...	12,09,444	...	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)															
Major Works, Working Expenses	25	...	...	...	...	...	...	...	...	707	707	...	...	...	
Capital Outlay on Irrigation Works.	26	...	...		...	...	...	...	...	70,642	70,642	...	...	...	
TOTAL AS IN THE ABOVE	27	1,31,346	12,09,444	16,830	11,114	5,031	16,145	12,773	1,31,275	1,26,014	2,57,289	30,475	...	30,475	675

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 1st March 1914.

Railways.)

No. of Item.	BURMA.			ASSAM.			BENGAL.				BIHAR AND ORISSA.			CARRIED OVER.		
							BENGAL PROPER.									
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	25,757	1,415	27,172	855	..	855	4,562	...	4,562	...	9,251	...	9,251	99,329	11,099	1,10,428
2	92,948	19,720	1,12,668	17,518	...	17,518	17,608	...	17,608	...	1,89,807	...	1,89,807	15,15,925	85,646	16,01,571
3	30,140	2,541	32,681	21,001	...	21,001	9,954	...	9,954	...	24,126	..	24,126	2,38,203	23,542	2,61,745
4	546	75	621	...	...	...	36,010	9,166	45,176	...	107	4,359	4,466	36,756	16,211	52,967
5	2,294	...	2,294	...	...	...	3,182	...	3,182	...	4,305	...	4,305	11,045	12,520	23,565
6	496	...	496	...	...	...	...	...	...	...	...	..	...	496	...	496
7	23,271	5,014	28,285	2,083	...	2,083	5,447	...	5,447	..	8,907	.	8,907	88,291	9,945	98,236
8	...	...		...	..	...	3,751	—56,331	—52,580	...	230	18,046	18,276	4,222	—38,285	—34,063
9	1,75,452	28,765	2,04,217	42,357	...	42,357	80,514	—47,165	33,349	...	2,36,733	12,405	2,59,138	19,94,267	1,20,678	21,14,945
10	1,16,681	8,206	1,24,887	21,179	..	21,179	21,017	1,45,736	1,66,753	...	14,270	41,845	56,115	3,04,563	2,10,215	5,14,778
11	2,92,083	36,971	3,29,054	63,536	...	63,536	1,01,531	98,571	2,00,102	...	2,51,003	64,250	3,15,253	22,98,830	3,30,893	26,29,723
12	...	10,673	10,673	...	...	...	325	4,534	4,859	...	5	..	5	14,025	15,207	29,232
13	2,92,083	47,644	3,39,727	63,536	...	63,536	1,01,856	1,03,105	2,04,961	...	2,51,008	64,250	3,15,258	23,12,855	3,46,100	26,58,955
14	*71,172*	*4,032*	*75,204*	...	..	...	*464*	...	*464*	...	*6*	*4,561*	*4,567*	*1,39,082*	*8,649*	*1,40,731*
15	2,20,911	43,612	2,64,523	63,536	...	63,536	1,01,392	1,03,105	2,04,497	...	2,51,002	59,689	3,10,691	21,80,773	3,37,451	25,18,224
16	...	110	110	...	..	...	...	...	..	...	...	4,049	4,049	...	44,414	44,414
17	...	524	524	...	...	...	...	—68,656	—68,656	...	...	3,701	3,701	...	—57,122	—57,122
18	...	11,855	11,855	...	...	...	...	1,10,049	1,10,049	...	...	4,279	4,279	...	1,26,734	1,26,734
19	...	—355	—355	...	...	...	...	30,451	30,451	...	...	2,028	2,028	...	43,705	43,705
20	4,038	...	4,038	441	...	441	18,169	...	18,169	...	2,569	...	2,569	1,09,417	...	1,09,417
21	2,12,341	..	2,12,341	62,578	...	62,578	82,852	...	82,852	...	2,48,304	...	2,48,304	7,32,769	...	7,32,769
22	4,532	...	4,532	517	...	517	371	...	371	...	129	...	129	1,27,760	...	1,27,760
23	...	..	..	...	...	...	...	...	...	...	...	...	...	1,383	...	1,383
24	...	...	...	...	...	...	...	...	...	...	...	...	...	12,09,444	...	12,09,444
25	...	12,862	12,862	...	...	...	...	31,261	31,261	...	...	45,632	45,632	...	90,462	90,462
26	...	18,616	18,616	...	...	...	...	...	...	...	...	...	...	...	89,258	89,258
27	2,20 911	43,612	2,64,523	63,536	...	63,536	1,01,392	1,03,105	2,04,497	...	2,51,002	59,689	3,10,691	21,80,773	3,37,451	25,18,224

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—Detailed Account of Expenditure (*a*) on Tools and Plant of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward. Other Public Works.	Brought forward. Irrigation.	Brought forward. Total.	United Provinces of Agra and Oudh. United Provinces of Agra and Oudh Proper. Public Other Works.	United Provinces of Agra and Oudh. United Provinces of Agra and Oudh Proper. Irrigation.	United Provinces of Agra and Oudh. United Provinces of Agra and Oudh Proper. Total.	United Provinces of Agra and Oudh. Rajputana. Public Other Works.	United Provinces of Agra and Oudh. Rajputana. Irrigation.	United Provinces of Agra and Oudh. Rajputana. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.	No. of Item.
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	99,329	11,099	1,10,428	1,508	4,325	5,833	746	...	746	7,067	...	7,067	1
Plant and machinery	2	15,15,925	85,646	16,01,571	28,918	6,37,117	6,66,035	8,315	...	8,315	18,519	1,17,925	1,36,444	2
Tools	3	2,38,203	23,542	2,61,745	36,195	26,250	62,445	804	...	804	670	...	670	3
Navigation Plant	4	36,756	16,211	52,967	...	1,480	1,480	...	...	...	...	41	41	4
Camp equipage	5	11,045	12,520	23,565	3,331	8,236	11,567	...	...	...	-2,800	...	—2,800	5
Live-stock	6	496	...	496	...	2,829	2,829	101	...	101	—31	...	—31	6
Office, etc., furniture	7	88,291	9,945	98,236	3,073	5,027	8,100	191	...	191	9,190	...	9,190	7
Miscellaneous	8	4,222	—38,285	—34,063	...	...	...	...	...	...	...	4,29,162	4,29,162	8
Total New Supplies	9	19,94,267	1,20,678	21,14,945	73,025	6,85,264	7,58,289	10,157	...	10,157	32,615	5,47,128	5,79,743	9
Repairs and carriage	10	3,04,563	2,10,215	5,14,778	22,198	42,879	65,077	7,037	...	7,037	24,879	1,42,886	1,67,765	10
Total	11	22,98,830	3,30,893	26,29,723	95,223	7,28,143	8,23,366	17,194	...	17,194	57,494	6,90,014	7,47,508	11
Add—Charges by other Branches and Departments	12	14,025	15,207	29,232	1,08,947	...	1,08,947	1,577	710	2,287	6,203	...	6,203	12
Total	13	23,12,855	3,46,100	26,58,955	2,04,170	7,28,143	9,32,313	18,771	710	19,481	63,697	6,90,014	7,53,711	13
Deduct—Charges to other Branches and Departments	14	*1,32,082*	*8,649*	*1,40,731*	*36,311*	*156*	*36,467*	*2,591*	...	*2,591*	*10,323*	*64,882*	*75,205*	14
GRAND TOTAL	15	21,80,773	3,37,451	25,18,224	1,67,859	7,27,987	8,95,846	16,180	710	16,890	53,374	6,25,132	6,78,506	15
Distribution of the Grand Total above.														
Famine Relief and Insurance	16	...	44,414	44,414	1,08,947	1,38,941	2,47,888	1,577	...	1,577	...	...	...	16
IRRIGATION. (*Imperial and Provincial.*) Minor Works and Navigation, Capital	17	...	—57,122	—57,122	...	2,274	2,274	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	18	...	1,26,734	1,26,734	...	3,749	3,749	...	699	699	...	842	842	18
Minor Irrigation and Agricultural Works	19	...	43,705	43,705	...	1,511	1,511	...	11	11	...	1,428	1,428	19
OTHER PUBLIC WORKS. Imperial Civil Works, Tools and Plant	20	1,09,417	...	1,09,417	8,031	...	8,031	14,239	...	14,239	4,658	...	4,658	20
Provincial Civil Works, Tools and Plant	21	7,32,769	..	7,32,769	50,747	...	50,747	...	...	...	47,603	...	47,603	21
Imperial Military Works, Tools and Plant	22	1,27,760	...	1,27,760	134	...	134	364	...	364	1,113	...	1,113	22
Special Defence Works	23	1,383	...	1,383	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi	24	12,09,444	...	12,09,444	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*) Major Works, Working Expenses	25	...	90,462	90,462	...	30,850	30,850	...	...	...	...	2,35,979	2,35,979	25
Capital Outlays on Irrigation Works	26	...	89,258	89,258	...	5,50,662	5,50,662	...	...	...	...	3,86,883	3,86,883	26
TOTAL AS IN THE ABOVE	27	21,80,773	3,37,451	25,18,224	1,67,859	7,27,987	8,95,846	16,180	710	16,890	53,374	6,25,132	6,78,506	27

(*a*) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1914—*continued*.

Railways.)

No. of Item.	NORTH-WEST FRONTIER PROVINCE.			MADRAS.						BOMBAY.			GRAND TOTAL.		
				MADRAS PROPER.			COORG.								
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	3,776	...	3,776	...	...	...	20,919	30,056	50,975	1,33,345	45,480	1,78,825
2	...	24,763	24,763	1,14,107	...	1,14,107	...	..	...	1,73,987	4,87,960	6,61,947	18,59,771	13,53,411	32,13,182
3	...	...	...	29,629	...	29,629	8,180	...	8,180	54,562	65,746	1,20,308	3,68,243	1,15,538	4,83,781
4	...	...	...	...	67,110	67,110	...	...	...	...	2,195	2,195	86,756	37,037	1,23,793
5	...	...	...	909	...	909	...	...	...	1,469	9,532	11,001	13,954	30,288	44,242
6	...	...	...	...	...	...	...	...	...	...	71	71	566	2,900	3,466
7	...	...	...	13,497	...	13,497	954	...	954	22,046	29,568	52,514	1,38,142	44,540	1,82,682
8	...	26,047	26,047	...	1,14,781	1,14,781	...	52	52	...	...	...	4,222	5,31,757	5,35,979
9	..	50,810	50,810	1,61,918	1,81,891	3,43,809	9,134	52	9,186	2,73,883	6,25,128	8,99,011	25 54 999	22,10,951	47,65,950
10	...	16,991	16,991	55,113	89,045	1,44,158	1,421	...	1,421	41,067	62,376	1,03,443	4,56,276	5,64,392	10,20,670
11	...	67,801	67,801	2,17,031	2,70,936	4,87,967	10,555	52	10,607	3,14,950	6,87,501	10,02,454	30,11,277	27,75,343	57,86,620
12	40,985	...	40,985	...	...	...	...	...	...	14,387	1,128	15,515	1,86,124	17,045	2,03,169
13	40,985	67,801	1,08,786	2,17,031	2,70,936	4,87,967	10,555	52	10,607	3,29,337	6,88,632	10,17,969	31,97,401	27,92,388	59,89,789
14	...	...	...	*32,648*	...	*32,648*	*830*	...	*830*	*21,776*	*10,870*	*32,646*	*2,36,561*	*84,557*	*3,21,118*
15	40,985	67,801	1,08,786	1,84,383	2,70,936	4,55,319	9,725	52	9,777	3,07,561	6,77,762	9,85,323	29,60,840	27,07,831	56,68,671
16	...	...	...	...	5,591	5,591	...	...	...	195	6,09,996	6,10,191	1,10,719	7,98,942	9,09,661
17	...	...	...	...	51,536	51,536	...	...	...	...	764	764	...	—2,548	—2,548
18	...	...	...	...	1,720	1,720	...	...	...	...	6,289	6,289	...	1,40,033	1,40,033
19	...	...	...	...	35,291	35,291	...	52	52	...	35,932	35,932	...	1,17,930	1,17,930
20	40,985	...	40,985	1,890	...	1,890	9,714	...	9,714	9,849	...	9,849	1,98,783	...	1,98,783
21	...	...	...	1,82,493	...	1,82,493	...	...	...	2,96,718	...	2,96,718	13,10,330	...	13,10,330
22	...	...	...	...	...	...	11	...	11	799	...	799	1,30,181	..	1,30,181
23	...	...	...	...	...	...	...	...	...	...	...	...	1,383	...	1,383
24	...	...	...	...	...	...	...	...	...	...	...	...	12,09,444	...	12,09,444
25	...	5,374	5,374	...	1,48,937	1,48,937	...	...	...	...	23,048	23,048	...	5,34,650	5,34,650
26	...	62,427	62,427	...	27,861	27,861	...	...	...	...	1,733	1,733	...	11,18,824	11,18,824
27	40,985	67,801	1,08,786	1,84,383	2,70,936	4,55,319	9,725	52	9,777	3,07,561	6,77,762	9,85,323	29,60,840	27,07,831	56,68,671

charge of Civil Officers.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY Companies,* PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	South Behar.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	STATE ** Sara Sarajgunj.
DURING THE YEAR 1913-14.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	2,587	...	...	24,800	33,333
England	...	...	...	...	...	...	
Debentures:							
England	...	...	...	496,250	...	...	
Debenture Stock:							
England	...	...	...	1,390,000	...	...	
Capital not bearing Interest:							
India	...	...	...	...	...	...	
England	...	...	...	...	...	...	
A. TOTAL RECEIPTS	...	...	2,587	1,886,250	...	24,800	33,333
B. Payments for discharge of Debentures, etc.	...	...	...	280,000	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	2,587	1,606,250	...	24,800	33,333
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	—122,141	...	—453	308,265	39,556	26,396	32,853
England	124,899	...	...	947,467	216,287	...	...
C. TOTAL	2,758	...	—453	1,255,732	255,843	26,396	32,853
Repayments:							
India	...	...	...	...	...	...	...
England	2,758	...	...	526	1,467	..	...
D. TOTAL	2,758	...	...	526	1,467	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	...	—453	1,255,206	254,376	26,396	32,853
A. + D. TOTAL RECEIPTS	2,758	...	2,587	1,886,776	1,467	24,800	33,333
B. + C. TOTAL PAYMENTS	2,758	...	—453	1,535,732	255,843	26,396	32,853
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...
TO 31st MARCH 1914.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	399,732	169,754	...	...	31,666	33,333
England	1,500,000	...	...	3,000,000	3,000,000	...	...
Debentures:							
Nominal amount	*1,555,900*	...	...	*5,725,000*	...	...	...
Cash received ‖	1,538,607	...	...	5,689,327	...	...	...
Debenture stock:							
Stock represented	...	...	...	*2,000,000*	*1,250,000*	...	...
Cash received	...	...	...	(*b*)1,390,000	1,199,819	...	...
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	15,385	...	...	17,600	20,000	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	3,053,992	399,732	169,754	10,096,927	4,219,819	31,666	33,333
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	3,053,992	399,732	169,754	10,096,927	4,219,819	31,666	33,333
Net Payments:							
India	695,898	450,606	167,434	13,846,687	1,672,686	31,342	32,853
England	2,358,094	...	...	10,758,596	3,244,791	...	
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*) 3,053,992	450,606	167,434	24,605,283	4,917,477	31,342	32,853
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	2,320	...	...	324	480
At Debit	...	50,874	...	14,508,356	697,658	...	

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State

‡ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta debentures in 1904-05, and by £40,000, the amount

‖ Excluding premium, which is included

§ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in Exchange

(*a*) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on share capital paid by the

(*b*) The balance of cash due, *viz.*, £558,587 was received in April 1914.

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1913-14; the RECEIPTS and March 1914; and the BALANCES at that date.

RAILWAYS.

Mandra Bhan.	Murtajapur Yeotmal.	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Mysore Railway).	Amritsar-Patti-Kasur.	Ahmed-abad-Parantij.	Tapti valley.	Ahmedabad-Dholka Railway.	Idar Road Brahma-ked.	Murtajapur Ellichpur.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
6,333	62,267	...	232	...	...	840	467	...	1,233	32,600	164,692
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	475,000	...	...	...	...	...	...	971,250
...	...	...	...	2,471,538	...	...	...	...	...	...	3,851,538
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
6,333	62,267	...	232	2,946,538	...	840	467	...	1,233	32,600	4,997,480
...	...	...	...	...	...	...	...	...	...	...	280,000
6,333	62,267	...	232	2,946,538	...	840	467	...	1,233	32,600	4,717,480
7,876	67,265	—11,163	37	—178,964	4,699	1,541	261	—18	272	38,541	214,823
...	...	10,411	...	494,053	...	...	...	...	...	...	1,793,117
7,876	67,265	—752	37	315,089	4,699	1,541	261	—18	272	38,541	2,007,940
...	...	...	...	...	...	...	...	...	...	...	...
...	...	29	...	857	...	...	...	...	...	...	5,637
...	...	29	...	857	...	...	...	...	...	...	5,637
7,876	67,265	—781	37	314,232	4,699	1,541	261	—18	272	38,541	2,002,303
6,333	62,267	29	232	2,947,395	...	840	467	...	1,233	32,600	5,003,117
7,876	67,265	—752	37	315,089	4,699	1,541	261	—18	272	38,541	2,287,940
...	...	—781	...	...	...	...	...	...	...	...	—781
6,333	76,800	...	186,728	8,460	158,791	130,813	798,250	65,318	95,140	97,226	2,258,344
...	...	200,000	...	¶3,491,540	...	...	...	...	...	...	11,191,540
...	...	‡ *107,000*	...	*2,325,000*	...	...	...	...	...	...	*9,712,900*
...	...	‡ 120,102	...	2,314,125	...	...	...	...	...	...	9,662,461
...	...	...	...	{ *2,500,000* / §*1,200,000*	...	...	...	...	...	...	*6,950,000*
...	...	...	...	{ 2,471,538 / §1,200,000	...	...	...	...	...	...	6,261,357
...	...	...	...	—166	...	...	...	...	...	...	—166
...	...	...	...	55,007	...	...	...	...	...	...	107,992
6,333	76,800	320,102	186,728	9,540,801	158,791	130,813	798,250	65,318	95,140	97,226	29,481,528
...	...	422,866	...	...	...	...	...	...	...	...	422,866
6,333	76,800	742,968	186,728	9,540,801	158,791	130,813	798,250	65,318	95,140	97,226	29,904,394
7,876	78,172	148,193	186,765	2,525,099	160,557	130,981	797,939	65,047	94,194	97,643	21,189,972
...	...	594,775	...	5,415,537	...	...	...	...	...	...	22,371,793
7,876	78,172	742,968	186,765	7,940,636	160,557	130,981	797,939	65,047	94,194	97,643	43,561,765
...	...	...	...	1,600,168	...	...	311	271	946	...	1,604,820
1,543	1,372	...	37	...	1,766	168	...	...	...	417	15,252,191

Company and Bombay, Baroda and Central India Railway Company.
Railways, a portion of the system is the property of the Company.
Treasury and at the Contract Rate was equivalent to a Sterling payment of £160,837, now reduced by £735, being discount on renewal of these of the Debentures discharged in 1911.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
for the surrender of £65,016-6-5 Madras Railway Annuity.
Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital respectively.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79 A.—Account of Capital Contributed by Native States towards Outlay on State Railways to end of the Year 1913-14.

Railways.	Native States.		During 1913-14.	To end of 1913-14.
			₹	₹
Nagda-Muttra	Jaipur Durbar		30,00,000	40,00,000
		Total ₹	30,00,000	40,00,000
	Converted into £ at ₹15=£1	**£.**	**200,000**	**266,667**

No. 80.—Account of Initial Expenditure on New Capital at Delhi during and to end of the year 1913-14.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—	R	R
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	46,211	2,01,940
(ii) Non-Gazetted Officers	1,345	14,276
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	3,50,551	3,68,982
(ii) Non-Gazetted Officers	1,27,538	1,27,955
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	81,653	1,09,503
(ii) Non-Gazetted Officers	24,144	36,736
B.—Travelling Allowances of Officers and Establishment—		
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	1,265	23,158
(ii) Non-Gazetted Officers	140	1,954
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	32,133	34,075
(ii) Non-Gazetted Officers	15,708	15,717
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	3,446	5,176
(ii) Non-Gazetted Officers	2,175	4,100
C.—Supplies, Services and Contingencies—		
(*a*) Preliminary Investigations	5,118	50,647
(*b*) Public Works and Electrical Officers employed on the Project	29,264	51,891
(*c*) Miscellaneous Officers	8,207	10,623
D.—Works Expenditure—		
(i) Buildings	84,086	1,51,086
(ii) Communications	6,550	6,550
(iii) Miscellaneous Public Improvements	1,05,081	1,05,081
(iv) Electric Light and Power	...	...
(v) Irrigation	...	...
(vi) Sanitation including Water-supply, Drainage and Sewage	...	...
(vii) Purchase of Tools and Plant	12,08,113	12,08,113
(viii) Stock and Suspense	4,56,387	4,59,462
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works	20,75,107	20,76,133
(x) Maintenance during construction	19,201	19,201
E.—Acquisition of Land taken up for the Project	20,25,640	34,19,319
F.—Other Miscellaneous Expenditure	—2,064	3,611
GRAND TOTAL	67,06,999	85,05,289
Total converted into £ at R15 = £1 £	**447,134**	**567,020**
India	410,723	523,770
England	36,411	43,250

N.—Ry. Irrn. and other Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1913-1914.

Exchange Compensation Allowance.

Expenditure £335,998.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	81	Expenditure	303	...	335,998

81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1914.

EXPENDITURE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues:														
Land Revenue	3,248	22,577	43,277	10,983	33,863	23,533	51,609	38,763	29	54,726	63,658	3,46,266	16,651	3,29,615
Opium	...	...	...	...	...	...	7,093	...	...	...	...	7,093	7,093	...
Salt	3,745	...	...	..	1,086	...	...	...	...	4,424	6,574	15,829	15,829	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	2,061	...	1,724	...	1,536	..	1,985	...	...	8,848	100	16,254	7,813	8,411
Customs	...	...	450	...	5,860	187	...	...	...	965	8,135	15,597	15,597	...
Assessed Taxes	...	...	...	...	950	...	...	...	...	...	...	950	475	475
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9,054	22,577	45,451	10,983	43,295	23,720	60,687	38,763	29	68,963	78,467	4,01,989	63,488	3,38,501
Post Office	14,677	...	...	...	...	...	...	...	...	...	...	14,677	14,677	...
Telegraph	11,313	...	...	...	...	...	...	...	...	...	...	11,313	11,313	...
Mint	4,364	...	...	...	...	...	...	...	...	...	5,932	10,296	10,296	...
Salaries and Expenses of Civil Department:														
General Administration	61,507	19,871	23,409	14,080	27,212	19,650	32,571	24,615	2,482	17,866	21,420	2,67,683	79,818	1,87,865
Law and Justice—Courts of Law	5,790	30,101	60,379	13,235	81,512	33,016	92,125	61,112	1,631	50,762	38,452	4,68,115	7,421	4,60,694
Law and Justice—Jails	7,849	2,452	2,998	...	5,755	1,918	7,001	3,726	...	5,594	2,803	40,096	7,849	32,247
Police	10,875	15,909	50,186	11,280	29,249	15,178	39,797	20,173	8,146	24,985	27,265	2,53,043	19,021	2,34,022
Ports and Pilotage	...	...	4,990	...	8,548	...	...	...	...	...	959	14,497	...	14,497
Education	452	7,082	8,058	3,286	22,307	9,908	18,025	11,813	1,066	20,191	17,658	1,19,846	1,518	1,18,328
Ecclesiastical	2,954	2,511	2,787	154	5,526	...	7,016	9,089	890	9,660	7,695	48,282	48,282	...
Medical	11,098	11,038	16,435	6,704	27,768	14,744	36,939	26,748	3,131	28,489	33,265	2,16,359	14,229	2,02,130
Political	56,695	1,467	3,960	5,291	450	1,353	...	6,538	16,606	2,242	11,603	1,06,205	82,995	23,210
Scientific and other Minor Departments	16,678	3,707	6,503	585	4,976	2,410	2,572	9,761	...	4,160	5,147	56,499	34,369	22,130
TOTAL	1,73,898	94,138	1,82,705	54,615	2,13,303	98,177	2,36,046	1,73,575	33,952	1,63,949	1,66,267	15,90,625	2,95,502	12,95,123
Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	11	11	11	...
Stationery and Printing	1,163	...	...	...	188	...	1,085	...	...	1,086	192	3,714	1,163	2,551
Miscellaneous	...	...	...	..	1,912	...	...	...	...	...	41	1,953	...	1,953
TOTAL	1,163	...	...	...	2,100	...	1,085	...	...	1,086	244	5,678	1,174	4,504

Famine Relief and Insurance															
Famine Relief	...	...	...	...	...	...	...	...	..	...	237	...	...	...	
Construction of Protective Irrigation Works	...	1,339	...	...	...	19	1,004	...	...	..		2,599	2,599	...	
TOTAL	...	1,339	...	...	...	19	1,004	...	...	...	237	2,599	2,599	...	
Railway Revenue Account:															
State Railways: Working Expenses	2,16,440	...	...	...	...	...	...	...	...	...	...	2,16,440	2,16,440	...	
Miscellaneous Railway Expenditure	11,050	...	...	...	...	...	...	...	...	...	...	11,050	11,050	...	
TOTAL	2,27,490	...	...	...	...	...	...	...	...	...	...	2,27,490	2,27,490	...	
Irrigation:															
Major Works: Working Expenses	...	...	...	...	226	1,620	1,409	6,678	...	...	654	10,587	8,159	2,428	
Minor Works and Navigation	...	...	...	...	575	596	295	1,667	...	...	2,260	5,393	3,382	2,011	
TOTAL	...	...	...	...	801	2,216	1,704	8,345	...	...	2,914	15,980	11,541	4,439	
Other Public Works:															
Civil Works	...	6,119	10,623	2,983	2,394	4,778	4,679	2,320		12,249	5,971	52,116	2,936	49,180	
Army Services:															
Army—Effective	(a)25,41,372	...	...	...	...	...	...	..	...	...	...	25,41,372	25,41,372	...	
Marine	31,554	...	...	...	...	...	...	...	...	...	...	31,554	31,554	...	
Military Works	1,10,777	..	...	...	...	...	...	...	...	...	...	1,10,777	1,10,777	..	
TOTAL	26,83,703	...	...	...	...	...	..	...	...	...	...	26,83,703	26,83,703	...	
TOTAL CHARGED AGAINST REVENUE Rs.	31,25,662	1,24,173	2,38,779	68,581	2,61,893	1,28,910	3,05,205	2,23,003	33,981	2,46,247	2,60,032	50,16,466	33,24,719	16,91,747	
Railway Irrigation and other Capital not charged to Revenue:															
State Railways: Construction	16,925	...	...	...	...	...	...	...	...	...	...	16,925	16,925	..	
Irrigation Works: Construction	...	...	...	...	...	...	616	1,396	...	...	...	2,012	2,012	...	
Initial Expenditure on New Capital at Delhi	4,570	...	...	...	...	...	...	...	...	...	...	4,570	4,570	...	
TOTAL NOT CHARGED TO REVENUE Rs.	21,495	...	...	...	...	...	616	1,396	...	...	...	23,507	23,507	...	
GRAND TOTAL Rs.	31,47,157	1,24,173	2,38,779	68,581	2,61,893	1,28,910	3,05,821	2,24,399	33,981	2,46,247	2,60,032	50,39,973	33,48,226	16,91,747	
Total Converted into £ at Rs. 15=£1												335,998	223,215	112,783	

(a)

	Rs.
Northern Circle	3,13,134
Eastern do.	5,41,434
Western do.	7,01,722
Secunderabad Division	2,21,146
Burma Division	1,00,812
Supply Circle	1,63,124
	25,41,372

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GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1913-14.

Sections O. to V.—Debt, Deposits, and Advances.

Receipts, £209,233,338—Disbursements, £202,597,992.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£
O. Permanent Debt	82	Statement of Permanent Debt	307	2,000,000	2,196,783	(a)—196,783
"	82A	Temporary Debt	308	...	...	...
P. Unfunded Debt	82B	Special Loans	308	...	213	+2,201,970
"	83	Treasury Notes	308	...	...	
"	84	Deposits of Service Funds	309	89,541	93,096	
"	85	Savings Bank Deposits	309	8,783,483	6,577,745	
Q. Deposits and Advances.	72	Provincial Balances	255	325,692	608,578	
"	App. A	Appropriation for Reduction of Debt		342,189	...	
"	86	Deposits of Local Funds	312	6,604,347	5,656,328	
"	87	Deposits of Sinking Funds	312	43,825	...	—
"	87A	Profits on new Rupee coinage		...	...	
"	App. A	Gold Standard Reserve		14,015,717	15,009,547	+67,762
"	89	Departmental and Judicial Deposits	316	30,205,951	29,782,270	
"	Appendix A.	Advances		5,616,956	5,970,284	
"	Appendix A.	Suspense Accounts		87,499	163,303	
"	Appendix A.	Exchange on Remittance Account		...	190	
"	Appendix A.	Miscellaneous		37,683	21,902	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	326	377,694	164,511	+213,183
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	343	1,082,099	1,880,036	—797,937
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	344	7,124	...	+7,124
T. Remittances	Appendix A.	Inland Money Orders		37,604,247	37,532,110	
"	Appendix A.	Other Local Remittances		...	448,415	
"	Appendix A.	Other Departmental Accounts		21,301	12	
"	Appendix A.	Remittances between Civil Treasuries and Departments		31,168,172	31,511,940	—176,823
"	92	Remittance Account between England and India	347	12,635,921	12,163,987	
U. Secretary of State's Bills.	93	Bills drawn and discharged	348	29,050,827	29,050,767	
V. Cash Balance	94	Opening and Closing Balances	349	29,082,765	23,765,985	
		Total		209,233,338	202,597,992	

(a) Net figure carried to Account No. 1B is + £118,200. The difference of £314,983 is made up of the sum of £247,548 and £85,688, the amount of debt discharged by means of the Railway and Discount Sinking Funds (*vide* notes (a) and (b) on page 307), *less* £18,253 shown as discharged in Account No. 11 and explained in note (e) on page 307.

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1914, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1913.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1914.
IN INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 ,, Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 ,, Gwalior Loan of 1887	1,34,00,000	...	...	1,34,00,000	12,00,000	...	1,22,00,000
3½ ,, Loan of 1842-43	22,49,74,200	...	6,13,200	22,55,87,400	...	3,49,000	22,52,38,400
3½ ,, ,, 1854-55	34,02,38,700	...	19,78,600	34,22,17,300	...	9,64,100	34,12,53,200
3½ ,, ,, 1st May 1865	37,24,58,500	...	34,90,800	37,59,49,300	...	9,70,600	37,49,78,700
3½ ,, ,, 1879	4,05,15,900	...	26,700	4,05,42,600	...	5,03,000	4,00,39,600
3½ ,, ,, 1900-1901	32,11,62,200	3,00,00,000	16,49,900	35,28,12,100	...	33,22,600	34,94,89,500
3 ,, ,, 1896-97	8,42,41,600	...	100	8,42,41,700	...	19,23,700	8,23,18,000
TOTAL IMPERIAL DEBT in INDIA bearing Interest . Rs.	1,42,66,91,100	3,00,00,000	77,59,300	1,46,44,50,400	12,00,000	80,33,000	1,45,52,17,400
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1878	2,100	...	...	2,100	2,100	...	...
Transfer Loan of 1879, 4½ per cent. portion	17,300	...	...	17,300	17,300	...	...
4 per cent. Loan of 1832-33	1,77,600	...	...	1,77,600	...	...	1,77,600
4 ,, ,, 1835-36	1,43,100	...	...	1,43,100	1,000	...	1,42,100
4 ,, ,, 1842-43	6,15,600	...	...	6,15,600	2,500	...	6,13,100
4 ,, ,, 1854-55	4,12,500	...	...	4,12,500	10,000	...	4,02,500
4 ,, Transfer Loan of 1st May 1865	1,81,700	...	...	1,81,700	1,700	...	1,80,000
Reduced 4 per cent. Loan of 16th January 1879	29,300	...	...	29,300	500	...	28,800
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	...	...	8,590
4 ,, East Indian Railway Commuted Stock	1,000	...	...	1,000	...	...	1,000
3½ ,, Loan of 1853-54	49,000	...	...	49,000	...	...	49,000
3½ ,, ,, 1893-94	19,200	...	...	19,200	...	100	19,100
4 ,, Cawnpur-Furruckabad Railway Debenture Loan	1,700	...	...	1,700	...	...	1,700
4 ,, Muttra-Hathras Light ,, ,, ,,	1,800	...	...	1,800	...	...	1,800
4 ,, Cawnpur and Achneyra ,, ,, ,,	900	...	...	900	...	...	900
4 ,, Cawnpur-Achneyra Section, of the Rajputana-Malwa Railway ,, ,,	6,300	...	...	6,300	100	...	6,200
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows :—							
In Bengal	1,612	...	...	1,612	...	...	1,612
,, United Provinces of Agra and Oudh	538	...	...	538	...	...	538
,, Punjab	587	...	...	587	...	...	587
,, Madras	788	...	...	788	...	...	788
,, Bombay	2,475	...	...	2,475	...	...	2,475
TOTAL DEBT in INDIA not bearing Interest . Rs.	16,73,690	...	...	16,73,690	35,200	100	16,38,390
TOTAL DEBT in INDIA . Rs.	1,42,83,64,790	3,00,00,000	77,59,300 (e)	1,46,61,24,090	12,35,200	80,33,100(e)	1,45,68,55,790
TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=1£	95,224,319	2,000,000	517,287	97,741,606	82,347	535,540	97,123,719
Do. BEARING INTEREST £	95,112,740	2,000,000	517,287	97,630,027	80,000	535,534	97,014,493
Do. NOT BEARING INTEREST £	111,579	...	...	111,579	2,347	6	109,226

	1st April 1913.	31st March 1914.
Debt bearing Interest :		
In India £	95,112,740	97,014,493
In England £	179,162,609	177,048,173
Debt not bearing Interest :		
In India £	111,579	109,226
In England £	16,584	16,584
£	274,403,512	274,188,476
£	274,275,349	274,062,666
£	128,163	125,810

IN ENGLAND.										
BEARING INTEREST.										
India 3½ per cent. Stock	£	91,276,210	...	...	91,276,210	(a) 50,681	...	...	91,211,186	
India 3 „ Stock		66,480,596	...	...	66,480,596	(b) 14,343 (a) 196,867	...	...	66,212,384	
India 2½ „ Stock		11,806,337	...	...	11,506,337	(b) 71,346	...	...	11,506,837	
India Bonds		3,000,000	...	...	3,000,000	500,000	...	...	2,500,000	
East Indian Railway Debenture Stock 4½ per cent.		1,435,650	...	...	1,435,650	...	...	...	1,435,650	
Eastern Bengal Railway Debenture Stock 4		348,666	...	...	348,666	...	...	...	348,666	
South Indian Railway Debenture Stock 4½		425,000	...	...	425,000	...	...	...	425,000	
Great Indian Peninsula Railway Debenture Stock 4 per cent.		2,701,450	...	...	2,701,450	...	...	...	2,701,450	
Madras Railway Debentures 3½ per cent.		170,000	...	...	170,000	170,000	...	...	...	
Indian Midland Railway Debentures 4 per cent.		421,200	...	...	421,200	421,200	...	...	...	
Do. do. do. 3¼ „		407,500	...	...	407,500	...	...	...	407,500	
Do. do. do. 3¼ „		690,000	...	...	690,000	690,000	...	...	...	
TOTAL DEBT in ENGLAND bearing Interest	£	179,112,649	...	...	179,162,699	2,114,436	...	...	177,048,173	
NOT BEARING INTEREST.										
India 5 per cent. Stock		9,305	...	...	9,305	..	...	...	9,305	
India 4 per cent. Stock		7,279	...	...	7,279	...	...	...	7,279	
TOTAL DEBT in ENGLAND Lot bearing Interest	£	16,584	...	...	16,584	...	...	...	16,584	
TOTAL DEBT in ENGLAND	£	179,129,193	...	...	179,179,193	2,114,436	...	...	177,064,757	
CLASSIFICATION OF THE DEBT.										
Permanent Debt, exclusive of that or Railways, irrigation and other Capital Works		24,582,777	—10,447,642	517 287	14,928 422	2 196 783	535,540		12 196,099	
For Railways (including advances made to Railway Companies)		211,882 819	10,151,600	...	221 984 419	...	...	d 221 984 419		
For Irrigation Works		37,552 030	1,588,946	...	39,440 938	...	...	39 440 938		
For Initial Expenditure on New Capital at Delhi		119 686	447.134	...	567 020		...	567 020		
TOTAL	£	274,403,512	2,000,000	517,287	276 920,799	(c)2,196 783	535,540		274 188,476	

(a) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sums towards the redemption of Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds

	Money.	Stock.	India 3½ per cent. stock.	India 3 per cent. stock.
	£12 542	14 343	14,343	
	£53,598	71,345	India 3	do.
	£66,140			

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sums towards the redemption of Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds

	Money.	Stock.	India 3½ per cent. stock.	India 3 per cent. stock.
	£12 542	14 343	14,343	
	£53,598	71,345	India 3	do.
	£66,140			

(c) This amount is shown in the General Account, page 27, as follows :—

	India.	England.	Total.
	£	£	£
Under Permanent Debt Discharged	82,347	1,781 200	1 863 547
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £ 191,707 under "Railway Revenue Account" (see also Sinking Fund Account on this page)	..	147 310	147 310
On account of Eastern Bengal Railway Sinking Fund do.	..	10 980	10 980
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	88,248	89 245
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, £328,462 is charged to State Railway Interest on Debt	...	5 066	5 066
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £62,244 is charged to Interest on Debt	...	50 622	50 622
	82,347	2,114 436	2 196 783
Debt			25,130 525

(d) This amount is made up as follows :—

(i)	Aggregate of columns 4 and 19 in Account No. 73, Summary of Capital Expenditure	20 695 278
(ii)	*Deduct—Capital Outlay on State Railways & from funds raised by companies and contributed by Native States included in above, Accounts No. 74A and No. 79A.*	3 666 809
(iii)	*Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds*	58 430
(iv)	Add—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£67,402) redeemed by the operation of the Discount Sinking Fund.	
	TOTAL	211,488 776
(v)	Advances made to Companies from money raised under 51 Vict., Capt. 5, and East India Loans Railways Act, 1895	2 300 000
(vi)	Advances made to Companies by the Government of India (Acct. No. 79)	7,449 865
(vii)	Advances made to the Tanjore and Kistna District Boards for the Mayaveram-Mutupet and Bezwada-Masulipatam Railways (Acct. No. 91)	164,778
	GRAND TOTAL	221 9-4 419

NOTE.—The figure (£2 900 000) shown against item (v) and the sum of £7,066,999 included in the figure shown against item (v) do not appear as advances in Account No. 79 as they have, with effect from the 1st January 1914, been merged in the Capital of the Secretary of State under the new contract with the Bengal Nagpur Railway Company.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1896-97 under Government of India Finance Department Notification No. 6201-A., dated 2nd November 1908 being one-seventh of the amount of 3 per cent. loan of 1896-97 converted *less* amounts received in cash.

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., C. 206, and Section 2 (a) of Act 44 and 45 Vict., C. 58 and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 58, and 48 and 49 Vict., C. 25, in redemption of Liabilities charged on the Revenues of India :						
India 4 per cent. Stock	5,115,939	...	...	..	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1913 :						
India 4, 3½, 3 and 2½ per cent. Stocks	2,091,957	10,707	135,816	7,093	1,174,788	3,419,361
(a) India Debt purchased and cancelled during the year ended 31st March 1914 :						[(a) India 3½ per cent. stock, £50,681. India 3 per cent. stock. £196,867
India 3½ & 3 per cent. Stocks purchased with 70,825 being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	50,891	305	4,267	176	36,002	
India 3½ & 3 per cent. Stocks purchased with £121,882 being Interest on the amounts standing to the credit of the Funds	95,624	490	6,225	322	53,246	
INDIA DEBT PURCHASED AND CANCELLED £	2,237,472	11,502	146,308	7,591	1,264,036	3,666,909
Balance of India Debt issued as above outstanding on 31st March 1914.						
India 3½ per cent. Stock* £ 9,718,820						
India 3 per cent. Stock† —151,238						
India 3½ per cent (formerly 4 per cent.) Rupee Debt 7,117						
India 2½ per cent. stock‡ —66,997						
£	5,335,995	69,263	394,747	60,122	3,647,585	9,507,712

* India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
† India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
‡ India 2½ per cent. stock having been purchased and cancelled instead of India 3½ or 3 per cent. stock.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1914.

		Balance, 1st April 1913.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1914.
INDIA.						
Temporary Loans	₹	...	...	...	...	...
Converted into £ at ₹ 15=£1 .	£	...	...	...	...	...
ENGLAND.						
Temporary Loans on Security of India Bills . .	£	...	...	...	...	...
TOTAL .	£	...	...	...	...	...

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1914.

	Balance, 1st April 1913.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1914.
INDIA, GENERAL.	Rs.	₹	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
3 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) . .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.) . .	40,000	...	40,000	...	40,000
TOTAL . ₹	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	29,14,227	...	29,14,227	2,936	29,11,291
Endowments by the late King of Oudh, 3rd (5 p. c.) .	99,87,456	...	99,87,456	260	99,87,196
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	. .	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL . ₹	1,48,15,486	...	1,48,15,486	3,196	1,48,12,290
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL .	1,68,47,442	...	1,68,47,442	3,196	1,68,44,246
Grand Total converted into £ at ₹ 15=£1 £	**1,123,163**	...	**1,123,163**	**213**	**1,122,950**

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1914.

	Balance, 1st April 191 .	Issues in 1913-14.	TOTAL.	Payments in 1913-1914.	Balance, 31st March 1914.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,619
TOTAL . ₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15= . £	**29,861**	...	**29,861**	...	**29,861**

No. 84.—ACCOUNT of Sums received from Service Funds bearing Interest, and Repayments and the Balances due to such Funds, for the Year ended 31st March 1914.

	Balance, 1st April 1913.	Receipts in 1913-14.	Total.	Repayments in 1913-14.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General.					
Uncovenanted Service Family Pension Fund . .	1,46,84,866	10,14,689	1,56,99,555	11,81,760	1,45,17,795
Bengal and Madras Service Family Pension Fund . .	3,13,684	77,833	3,91,517	14,435	3,77,082
Total .	1,49,98,550	10,92,522	1,60,91,072	11,96,195	1,48,94,877
Madras.					
Military Assistant Surgeons' Fund	3,57,541	16,233	3,73,774	17,932	3,55,842
Bombay.					
Uncovenanted Service Family Pension Fund . . .	(a)30,37,540	2,34,355	32,71,895	1,82,317	30,89,578
Total R	1,83,93,631	13,43,110	1,97,36,741	13,96,444	1,83,40,297
Total converted into £ at R15= £1 . £	1,226,242	89,541	1,315,783	93,096	1,222,687

No. 85.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, and of Special Accounts, for the Year ended 31st March 1914.

	Balance, 1st April 1913.	Receipts in 1913-1914.	Transfers.	Total.	Repayments in 1913-1914.	Transfers.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Post Office Savings Banks							
India, General	(a) 20,61,18,874	11,60,34,242	...	32,21,53,116	9,04,78,690	...	23,16,74,426
State Railway Provident Institutions							
Civil.							
India, General	55,045	14,549	...	69,594	1,504	...	68,090
Departmental.							
India, General	2,81,23,434	46,56,333	...	3,27,79,767	28,53,957	...	2,99,25,810
Assam	25,608	3,800	...	29,408	443	...	28,965
Bombay	11,459	1,462	...	12,921	...	...	12,921
Total .	2,81,60,501	46,61,595	...	3,28,22,096	28,54,400	...	2,99,67,696
Total State Railway Provident Institutions	2,82,15,546	46,76,144	...	3,28,91,690	28,55,904	...	3,00,35,786
Civil Engineers' Provident Fund.							
Civil.							
India, General, ...	14,782	1,12,089	...	1,26,871	85,055	...	41,816
Central Provinces	57,881	30,933	...	88,814	...	...	88,814
Burma	1,65,326	10,663	...	1,75,989	36,402	86,423	53,164
Assam	6,735	2,141	...	8,876	...	...	8,876
Bengal	(a) 2,49,290	23,634	...	2,72,924	1,01,431	...	1,71,493
Bihar and Orissa	1,96,036	22,719	...	2,18,785	19,569	17,522	1,81,694
United Provinces of Agra & Oudh .	1,80,396	10,151	...	1,90,547	39,900	590	1,50,057
Punjab	2,47,442	18,342	...	2,65,784	99,246	33,548	1,32,990
Madras	2,15,164	21,598	...	2,36,762	40,110	5,516	1,91,136
Bombay	51,681	6,772	...	58,453	...	6,363	52,090
Total .	13,84,763	2,59,042	...	16,43,805	4,21,713	1,49,962	10,72,130
Departmental.							
India, General . . .	(a) 6,06,611	1,61,464	...	7,68,075	2,55,109	...	5,12,966
Total Civil Engineers' Provident Fund	19,91,374	4,20,506	...	24,11,880	6 76,822	1,49,962	15,85,096
Carried over .	23,63,25,794	12,11,30,892	...	35,74,56,686	9,40,11,416	1,49,962	26,32,95 308

(a) Differs from last year's closing balance for correction since made.

No. 85.—Account showing Receipts, Payments, and Balances of Savings Banks, and of Special Accounts, for the Year ended 31st March 1914—*contd.*

	Balance, 1st April 1913.	Receipts in 1913-1914.	Transfers.	Total	Repayments in 1913-1914.	Transfers.	Balance 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.
Brought forward	23,63,25,794	12,11,30,892	...	35,74,56,686	9,40,11,416	1,49,962	26,32,95,308
Forest Officers' Provident Fund.							
India, General	(a) 5,53,462	57,059	...	6,10,521	90,725	49,352	4,70,444
Madras	99,519	9,672	...	1,09,191	5,731	...	1,03,460
Bombay	(a) 12,831	868	...	13,699	12,258	...	1,441
Total	6,65,812	67,599	...	7,33,411	1,08,714	49,352	5,75,345
Police Officers' Provident Fund.							
India, General	31,568	5,008	...	36,576	1,993	7,727	26,856
Central Provinces and Berar	91,991	17,199	...	1,09,190	...	5,291	1,03,899
Burma	(a) 97,185	14,322	...	1,11,507	1,983	15,456	94,065
Assam	(a) 2,272	69	...	2,341	...	2,341	...
Bengal	73,477	11,122	...	84,599	1,270	34,530	48,799
Bihar and Orissa	87,479	14,537	...	1,02,016	1,500	5,963	94,553
United Provinces	27,870	4,200	...	32,070	134	12,095	19,841
Punjab	(a) 34,072	4,487	...	38,559	...	13,877	24,682
Madras	81,630	17,536	...	99,166	3,644	..	95,522
Bombay	(a) 43,229	3,937	...	47,166	2	26,596	20,568
Total	5,70,773	92,417	...	6,63,190	10,529	1,23,876	5,28,785
General Provident Fund. Civil.							
India, General	(a) 31,02,287	10,13,998	74,038	41,90,323	5,31,775	...	36,58,548
Central Provinces and Berar	12,04,873	3,94,692	5,291	16,04,856	1,49,964	...	14,54,892
Burma	15,96,517	5,20,996	1,01,879	22,19,392	3,33,191	...	18,86,201
Assam	(a) 4,69,013	1,59,733	2,341	6,31,087	44,441	...	5,86,646
Bengal	(a) 20,69,583	8,69,839	31,530	29,73,952	2,69,605	...	27,04,347
Bihar and Orissa	(a) 11,92,669	5,22,925	23,485	17,39,079	1,34,625	...	16,04,454
United Provinces of Agra and Oudh	27,33,231	8,20,003	12,685	35,65,919	2,64,020	...	33,01,899
Punjab	23,52,669	6,83,246	47,425	30,83,340	2,64,558	...	28,18,782
North-West Frontier Province	...	56	...	56	56	...	...
Madras	26,79,294	9,41,999	5,516	36,26,809	3,39,466	...	32,87,343
Bombay	28,85,359	9,40,251	32,959	38,58,569	2,88,751	...	35,69,818
Total Civil	2,02,85,495	68,67,738	3,40,149	2,74,93,382	26,20,452	...	2,48,72,930
Departmental.							
India, General	(a) 34,69,441	13,52,591	...	48,22,032	7,04,384	...	41,17,648
Total G. P. Fund	2,37,54,936	82,20,329	3,40,149	3,23,15,414	33,24,836	...	2,89,90,578
Other Miscellaneous Provident Funds (b).							
India, General (Civil)	43,558	9,256	...	52,814	800	...	52,014
Central Provinces and Berar	18,346	3,357	...	21,703	20,723	...	980
Burma	3,510	3,114	...	6,624	...	...	6,624
Bengal	49,408	13,595	...	63,003	1,267	...	61,736
Bihar and Orissa	5,513	2,401	...	7,914	...	...	7,914
United Provinces of Agra and Oudh	16,321	2,604	...	18,925	8,695	...	10,230
Punjab	24,164	5,435	...	29,599	...	...	29,599
Madras	a) 18,405	5,890	...	24,295	2,150	...	22,145
Bombay	15,423	6,699	...	22,122	...	...	22,122
Total Civil	1,94,648	52,351	...	2,46,999	33,635	...	2,13,364
Departmental.							
India, General	3,283	648	...	3,931	3,653	...	278
Total O. M. P. Fund	1,97,931	52,999	...	2,50,930	37,288	...	2,13,642
Cemetery Endowment Fund.							
India, General	(a) 21,823	2,396	...	24,219	...	...	24,219
Central Provinces and Berar	12,804	659	...	13,463	...	...	13,463
Burma	20,364	765	...	21,129	...	...	21,129
Assam	5,097	278	...	5,375	...	...	5,375
Bengal	(a) 31,398	3,676	...	35,074	...	...	35,074
Bihar and Orissa	14,429	1,070	...	15,499	...	...	15,499
United Provinces of Agra and Oudh	80,983	4,559	...	85,542	...	...	85,542
Punjab	43,012	2,426	...	45,438	...	...	45,438
North-West Frontier Province	5,263	230	...	5,493	...	...	5,493
Madras	( ) 12,789	3,020	...	15,809	...	...	15,809
Bombay	67,978	1,989	...	69,967	...	...	69,967
Total	3,15,940	21,068	...	3,37,008	...		3,37,008
Carried over	26,18,31,186	12,95,85,304	3,40,149	39,17,56,639	9,74,92,783	3,23,190	29,39,40,666

(a) Differs from last year's closing balance for corrections since made.
(b) Includes Forest Revenue Officers' Provident Fund and Sub Inspectors of Schools' Provident Fund in the case of Bengal, and Sub Inspectors of Schools' Provident Fund in the case of Bihar and Orissa.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANK, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1914—*concld.*

	Balance, 1st April 1913.	Receipts in 1913-1914.	Transfers.	TOTAL.	Repayment in 1913-1914.	Transfers.	Balance, 31st March 1914.
BANKS ACCOUNTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	26,18,31,186	12,95,85,304	3,40,149	39,17,56,639	9,74,92,783	3,23,190	29,39,40,666
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	93,402	12,594	...	1,05,996	...	8,491	97,505
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh .	5,777	761	...	6,538	...	...	6,538
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND.							
India, General	3,325	347	...	3,672	...	1,339	2,333
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	91,595	13,849	...	1,05,444	8,459	7,129	89,856
TOTAL BANKS ACCOUNTS .	(a)26,20,25,285	12,96,12,855	3,40,149	39,19,78,289	9,75,01,242	3,40,149	29,41,36,898
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	1,26,599	1,94,178	...	3,20,777	1,51,925	...	1,68,852
HINDU FAMILY ANNUITY FUND.							
India, General	(a) 44,273	71,723	...	1,15,996	73,873	...	42,123
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(a) 33,457	40,169	...	73,626	32,814	...	40,812
LOCAL FUND PENSION FUND.							
Bombay	(a) 96,894	54,385	...	1,51,279	39,290	..	1,11,989
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	1,994	30,308	...	32,302	27,341	...	4,961
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	(a) 96,23,705	17,08,013	...	1,13,31,718	7,87,624	...	1,05,44,094
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	3,27,071	40,616	...	3,67,687	52,067	...	3,15,620
TOTAL SPECIAL ACCOUNTS .	1,02,53,993	21,39,392	...	1,23,93,385	11,64,934	...	1,12,28,451
GRAND TOTAL .	27,22,79,278	13,17,52,247	3,40,149	40,43,71,674	9,86,66,176	3,40,149	30,53,65,349
Grand Total converted into £ at R15 = £1 . . . £	18,151,952	8,783,483	22,677	26,958,112	6,577,745	22,677	20,357,690

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1914.

DISTRICT FUNDS.	Balance, 1st April 1913.	Receipts in 1913-14.	TOTAL.	Repayments in 1913-14.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	1,21,156	2,29,985	3,51,141	2,25,934	1,25,207
Central Provinces and Berar	16,70,511	33,92,932	50,63,443	31,71,624	18,91,819
Burma	30,47,946	43,06,505	73,54,451	37,59,893	35,94,558
Assam	(a) 6,09,339	31,79,011	37,88,350	29,79,989	8,08,361
Bengal	29,71,353	1,02,39,336	1,32,10,695	80,90,813	51,19,882
Bihar and Orissa	13,14,001	77,09,683	90,23,684	56,01,644	34,22,040
United Provinces of Agra and Oudh	28,06,325	1,29,22,881	1,57,29,206	92,80,990	64,48,216
Punjab	23,35,799	82,21,595	1,05,57,394	71,33,496	34,23,898
North-West Frontier Province	2,48,140	5,48,213	7,96,353	4,93,267	3,03,086
Madras	69,53 912	1,96,79,702	2,66,33,614	1,70,99,075	95,34,539
Bombay	24,80,809	84,76,019	1,09,56,828	79,84,322	29,72,506
TOTAL DISTRICT FUNDS R	2,45,59,297	7,89,05,862	10,34,65,159	6,58,21,047	3,76,44,112
Carried over .	2,45,59,297	7,89,05,862	10,34,65,159	6,58,21,047	3,76,44,112

(a) Differs from last year's closing balance for corrections since made

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1914—*contd.*

	Balance, 1st April 1913.	Receipts in 1913-1914.	TOTAL.	Payments in 1913-1914.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,45,59,297	7,89,05,862	10,34,65,159	6,58,21,047	3,76,44,112
OTHER FUNDS.					
India, General	(a) 3,44,744	10,88,217	14,32,961	10,14,039	4,18,922
Central Provinces and Berar	8,30,621	17,21,536	25,52,157	15,95,482	9,56,675
Burma	(a) 8,88,574	16,88,865	25,77,439	16,68,024	9,09,415
Assam	(a) 57,952	43,130	1,01,082	50,240	50,842
Bengal	(a) 4,93,339	16,96,207	21,89,546	15,74,560	6,14,986
Bihar and Orissa	3,64,734	11,42,034	15,06,768	10,37,134	4,69,634
United Provinces of Agra and Oudh	12,09,411	28,51,433	40,60,844	27,81,016	12,79,828
Punjab	(a) 4,13,842	9,17,257	13,31,099	10,03,237	3,27,862
North-West Frontier Province	3,06,670	5,75,631	8,82,301	5,67,466	3,14,835
Madras	(a)29,88,375	37,46,954	67,35,329	34,45,250	32,90,079
Bombay	(a) 9,24,817	46,88,076	56,12,893	42,87,431	13,25,462
TOTAL OTHER FUNDS ₹	(a)88,23,079	2,01,59,340	2,89,82,419	1,90,23,879	99,58,540
GRAND TOTAL .	3,33,82,376	9,90,65,202	13,24,47,578	8,48,44,926	4,76,02,652
Total converted into £ at ₹15=£1 £	**2,225,492**	**6 604.347**	**8,829,839**	**5,656,328**	**3,173,511**

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1914.

	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	641	208	849	...	849
BENGAL.					
Deposits of Sinking Fund	8,32,812	4,37,645	12,70,457	...	12,70,457
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan) . .	30,09,251	2,19,526	32,28,777	...	32,28,777
	38,42,704	6,57,379	45,00,083	...	45,00,083
Converted into £ at ₹15=£1 £	**2,56,181**	**43,825**	**300,006**	...	**300,006**

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1914.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
	Payment made in						In England.		In India.			
Quantity oz.	England £	India. £	TOTAL. £	Purchase price. ₹	Outturn value.	Difference representing gross profit. ₹	£	Equivalent in ₹	₹	TOTAL. ₹	₹	£
37,866,136	4,528,361	...	4,528,361	6,74,99,330	10,18,97,539	3,43,98,209	28,407	4,26,112	20,49,631	24,75,743	3,19,22,466	2,128,164

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1914.

Balance, 1st April 1913.	Net profit, on rupee coinage.	Interest and dividends on investments and discount on bills paid off on maturity.	TOTAL.	Charges.	Balance, 31st March 1914.
£	£	£	£	£	£
23,567,552	2,136,872 (b)	408,595	26,113,019	315	26,112,704

(b) Includes £8,708 representing net profit on the coinage of Native States silver.

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1914.

In 2½ per cent. British Government Consolidated Stock of the face value of £ . . .	3,566,391	
In 3 per cent. Local Loans Stock . „ „ . . .	200,000	
In 3 per cent. Transvaal Government Guaranteed Stock „ „ . . .	1,092,023	
In 2½ per cent. Irish Land Guaranteed Stock „ „ . . .	438,720	
In 2¾ per cent. Exchequer Bonds „ „ . . .	32,500	
In 3 per cent. Exchequer Bonds „ „ . . .	6,885,600	
In 3¼ per cent. Canada Government Bonds „ „ . . .	161,000	
In 3¼ per cent. Corporation of London Debentures „ „ . . .	50,000	
In 3½ per cent. Corporation of London Debentures „ „ . . .	45,000	
In 4 per cent. Southern Nigeria Bonds „ „ . . .	350,000	
In 3½ per cent. New Zealand Debentures „ „ . . .	511,400	
New South Wales Treasury Bills „ „ . . .	900,000	
In 3½ per cent. New South Wales Inscribed Stock „ „ . . .	113,000	
In 4 per cent. New South Wales Bonds „ „ . . .	34,000	
In 4 per cent. Queensland Inscribed Stock „ „ . . .	55,000	
In 4 per cent. Queensland Bonds „ „ . . .	155,000	
In British Treasury Bills „ „ . . .	2,400,000	
In Union of South Africa Bills „ „ . . .	650,000	
South Australia Bills „ „ . . .	75,000	
Canada Treasury Bills „ „ . . .	25,000	
Metropolitan Water Board Bills „ „ . . .	500,000	
TOTAL FACE VALUE .	18,239,634	
		£
Total market value of securities mentioned above on 31st March 1914 .		17,165,069
In coined rupees in India		4,000,000
Cash placed by the Secretary of State for India in Council at short notice		24,962
Deposit of gold at the Bank of England		4,320,000
Balance due to the Fund from the Treasury Balances in India		22,199
TOTAL .		25,532230 (c)

(c) Differs from the closing balance shown in Account No. 88 by £580,474 representing depreciation in the market value of the securities as compared with the cost price.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1914.

	Balance, 1st April 1913.	Receipts in 1913-1914.	TOTAL.	Payments in 1913-1914.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	(a)3,97,968	22,31,257	26,29,225	20,38,899	5,90,326
Civil Courts' Deposits	(a)1,71,128	4,12,996	5,84,124	3,92,524	1,91,600
Criminal Courts' Deposits	12,139	32,221	44,360	28,079	16,281
Personal Deposits	(a)11,81,393	81,90,070	93,71,463	76,56,563	17,14,900
Municipal Funds	4,35,161	9,58,285	13,93,446	11,77,994	2,15,452
Renewal and Enfacement Fees, Government Promissory Notes	(a)297	3,769	4,066	3,710	356
Grant made by the British Cotton-growing Association	1,434	..	1,434	...	1,434
Trust Interest Fund	(a)1,03,279	81,08,278	82,11,557	81,63,034	48,523
Deposits of deceased officers and men of the Native Army	1,695	1,109	2,804	904	1,900
Deposit Account of Col. Hector Mackenzie's Bequest	55,322	...	55,322	55,322	...
Deposits for Government Loans (temporary)	6	...	6	6	...
Public Works Deposits	17,005	4,67,472	4,84,477	4,01,235	83,242
Nepal Coinage Deposits	...	31,36,841	31,36,841	31,36,841	...
Unclaimed General Provident Fund Deposits	...	38	38	...	38
Other Deposits.					
Military Deposits — Northern Circle	35,650	3 71,681	4,07,331	1,64,158	2,43,173
Military Deposits — Eastern „	60,777	1,92,272	2,53,049	1,97,941	55,108
Military Deposits — Western „	1,10,852	4,98,857	6,09,709	5,28,523	81,186
Military Deposits — Secunderabad Division	7,819	38,400	46,219	37,496	8,723
Military Deposits — Burma Division	4,344	15,535	19,879	17,177	2,702
Military Deposits — Supply Circle	11,853	6,271	18,124	6,554	11,570
Trust Interest Account (Military) — Northern „	...	2,50,681	2,50,681	2,50,650	31
Trust Interest Account (Military) — Eastern „	30	2,212	2,242	2,242	...
Trust Interest Account (Military) — Western „	35	65,852	65,887	65,816	71
Trust Interest Account (Military) — Secunderabad Division	29	19,045	19,074	18,941	133
Trust Interest Account (Military) — Burma Division	...	300	300	288	12
Trust Interest Account (Military) — Supply Circle	...	1,176	1,176	1,176	...
Military Works Services	(a)5,32,965	16,39,267	21,72,232	14,36,552	7,35,680
Marine Deposits	33,935	53,170	87,105	58,671	28,434
Deposits Railway Capital Accounts	12,10,740	38,47,483	50,58,223	33,89,601	16,68,622
Railway Deposits (Railway Revenue Accounts)	(a)1,19,96,400	7,28,95,911	8,48,92,311	7,18,74,473	1,30,17,838
State Railway Fine Fund (Railway Revenue)	67,771	2,09,443	2,77,214	2,29,382	47,832
Telegraph Deposits	1,29,314	2,77,645	4,06,959	2,70,094	1,36,865
Telegraph Fine Fund	3,564	331	3,895	666	3,229
Telegraph Furniture Fund	249	1,359	1,608	1,638	*—30*
Trust Interest Account (Post Office)	...	9,365	9,365	9,336	29
Void Money Orders (Post Office)	2,83,404	15,28,048	18,11,452	15,58,425	2,53,027
Short payments on account of Money Orders (Post Office)	5,514	86,548	92,062	85,183	6,879
Foreign Money Orders (Post Office)	4,35,857	3,81,57,441	3,85,93,298	3,89,12,387	*—3,19,089*
British Postal Orders (Post Office)	79,86,440	43,59,640	1,23,46,080	16,25,312	1,07,20,768
British Postal Orders Remittance (Post Office)	(a)*—79,86,470*	...	*—79,86,470*	27,34,298	*—1,07,20,768*
Dead Accounts, Savings Bank (Post Office)	8,28,450	98,034	9,26,484	8,616	9,17,868
Deposits on account of ferry charges in Kashmir (Post Office)	(a)88	293	381	381	...
Customs Duty on Foreign Parcels (Post Office)	11,710	35,940	47,650	32,485	15,165
Aligarh Workshop Cheques (Post Office)	18,260	1,34,226	1,52,486	1,35,137	17,349
Other deposits (Post Office)	5,415	2,06,930	2,12,345	2,04,050	8,295
Penny Postage Stamps (Post Office)	*—8,628*	24,162	15,534	30,072	*—14,538*
International Reply Coupons Issued (Post Office)	8,356	..	8,356	488	7,868
Ditto ditto Exchanged (Post Office)	(a)*—1,491*	19,196	17,705	19,219	*—1,514*
Unclaimed General Provident Fund Deposits	...	2	2	...	2
TOTAL R	1,81,70,059	14,85,89,052	16,67,59,111	14,69,62,539	1,97,96,572
Carried forward R	1,81,70,059	14,85,89,052	16,67,59,111	14,69,62,539	1,97,96,572

(a) Differs from last year's closing balance for corrections since made.

No. 89.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1914—*contd.*

		Balance, 1st April 1913.	Receipts in 1913-1914.	Total.	Payments in 1913-1914.	Balance, 31st March 1914.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	R	1,81,70,059	14,85,89,052	16,67,59,111	14,69,62,539	1,97,96,572
Central Provinces and Berar.						
Civil Deposits.						
Revenue Deposits		8,17,508	15,31,653	23,49,161	15,01,403	8,47,758
Civil Courts' Deposits		(a)15,45,406	40,69,332	56,14,738	40,24,445	15,90,293
Criminal Courts' Deposits		(a)65,097	51,835	1,16,932	36,189	80,743
Personal Deposits		12,71,681	76,04,110	88,75,791	77,75,420	11,00,371
Municipal Funds		(a)8,69,844	28,44,336	37,14,180	26,57,652	10,56,528
Forest Deposits		551	4,020	4,571	4,430	141
Trust Interest Fund		(a)13,395	3,93,437	4,06,832	3,98,211	8,621
Deposits for work done for public bodies or individuals		256	8,746	9,002	8,987	15
Public Works Deposits		9,10,048	11,74,548	20,84,596	14,19,215	6,65,381
Total	R	54,93,786	1,76,82,017	2,31,75,803	1,78,25,952	53,49,851
Burma.						
Civil Deposits.						
Revenue Deposits		7,44,219	25,73,405	33,17,624	26,20,356	6,97,268
Civil Courts' Deposits		1,96,345	10,46,878	12,43,223	10,01,839	2,41,384
Personal Deposits		3,49,959	93,10,997	1,01,60,956	97,67,700	3,93,256
Municipal Funds		13,57,970	45,34,845	58,92,815	41,43,666	17,49,149
Marine Deposits		(a)1,179	2,482	3,661	1,882	1,779
Trust Interest Fund		(a)108	41,554	41,722	40,536	1,186
Deposits for work done for public bodies or individuals		5,51,310	4,89,110	10,40,420	5,07,293	5,33,127
Deposits of the Tea Cess Fund		(a)7	6	13	12	1
Public Works Deposits		10,42,413	36,58,363	47,00,776	36,87,687	10,13,089
Total	R	42,43,570	2,21,57,640	2,64,01,210	2,17,70,971	46,30,239
Assam.						
Civil Deposits.						
Revenue Deposits		3,81,348	5,47,338	9,28,686	5,19,392	4,09,294
Civil Courts' Deposits		1,14,667	2,10,495	3,25,162	1,81,857	1,43,305
Criminal Courts' Deposits		—65	65	...	...	...
Personal Deposits		5,27,599	21,50,342	26,77,941	22,02,478	4,75,463
Municipal Funds		(a)2,21,431	5,24,907	7,46,338	4,88,524	2,57,814
Trust Interest Fund		1,266	14,988	16,254	15,926	328
Deposits for work done for public bodies or individuals		32,974	44,759	77,733	16,726	61,007
Public Works Deposits		3,22,895	9,74,305	12,97,200	6,80,023	6,17,177
Other Deposits.						
Deposits Railway Revenue Account		766	15,388	16,154	3,107	13,047
State Railway Fine Fund (Railway Revenue)		...	140	140	140	...
Railway Capital		24,885	1,936	26,821	26,166	655
Total	R	16,27,766	44,84,663	61,12,429	41,34,339	19,78,090
Carried over	R	2,95,35,181	19,29,13,372	22,24,48,553	19,06,93,801	3,17,54,752

(a) Differs from last year's closing balance for corrections since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1914—*contd.*

	Balance, 1st April 1913.	Receipts in 1913-1914.	TOTAL.	Payments in 1913-1914.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	2,95,35,181	19,29,13,372	22,24,48,553	19,06,93,801	3,17,54,752
BENGAL.					
Civil Deposits.					
Revenue Deposits	(a) 13,90,796	17,85,767	31,76,563	18,54,203	13,22,360
Civil Courts' Deposits	(a) 52,50,116	1,19,81,087	1,72,31,203	1,12,19,286	60,11,917
Criminal Courts' Deposits	(a) 3,37,072	3,83,673	7,20,745	3,50,015	3,70,730
Personal Deposits	(a) 25,56,679	2,26,74,748	2,52,31,427	2,26,92,745	25,38,682
Municipal Funds	(a) 11,32,097	32,71,605	44,03,702	31,20,145	12,83,557
Trust Interest Fund	28,394	7,84,028	8,12,422	7,83,499	28,923
Deposits for work done for public bodies or individuals	4,08,250	42,28,055	46,36,305	38,43,818	7,92,487
Deposits of the Tea Cess Fund	5,178	3,47,655	3,52,833	3,48,206	4,627
Forest Deposits	1,014	6,274	7,288	6,302	986
Public Works Deposits	2,43,625	3,20,491	5,64,116	3,13,828	2,50,288
Deposits of Jute Cess Collections	2,87,632	11,14,699	14,02,331	11,23,245	2,79,086
Unclaimed General Provident Fund Deposits	...	2,241	2,241	134	2,107
Other Deposits.					
Deposits Railway Capital Account	64,914	...	64,914	289	64,625
TOTAL . R	1,17,05,767	4,69,00,323	5,86,06,090	4,56,55,715	1,29,50,375
BIHAR AND ORISSA.					
Civil Deposits.					
Revenue Deposits	9,48,398	16,69,149	26,17,547	15,34,242	10,83,305
Civil Courts' Deposits	29,30,898	42,49,507	71,80,405	46,65,605	25,14,800
Criminal Courts' Deposits	2,69,105	2,30,760	4,99,865	2,45,426	2,54,439
Personal Deposits	22,66,383	77,86,355	1,00,52,738	78,95,930	21,56,808
Municipal Funds	11,63,598	24,82,975	36,46,573	22,53,033	13,93,540
Forest Deposits	(a) 374	80	454	402	52
Trust Interest Fund	31,877	1,90,397	2,22,274	2,08,221	14,053
Deposits for work done for public bodies and individuals	97,584	1,59,497	2,57,081	1,46,591	1,10,490
Public Works Deposits	1,52,609	1,52,637	3,05,246	1,60,480	1,44,766
TOTAL . R	78,60,826	1,69,21,357	2,47,82,183	1,71,09,930	76,72,253
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	(a) 14,13,953	41,30,730	55,44,683	41,61,131	13,83,552
Civil Courts' Deposits	(a) 63,58,068	1,44,80,339	2,08,38,407	1,43,41,606	64,96,801
Criminal Courts Deposits	1,05,914	3,12,231	4,18,145	3,08,790	1,09,355
Personal Deposits	39,51,820	3,27,35,849	3,66,87,669	3,34,80,734	32,06,935
Municipal Funds	25,52,017	67,76,234	93,28,251	64,48,983	28,79,268
Trust Interest Fund	(a)7,538	8,65,420	8,72,958	8,66,013	6,945
Unclaimed General Provident Fund Deposits	...	435	435	...	435
Deposits for work done for public bodies or individuals	6,379	3,32,302	3,38,681	2,94,340	44,341
Forest Deposits	...	103	103	101	2
Public Works Deposits	(a) 9,14,206	27,76,512	36,90,718	25,11,486	11,79,232
Deposits for Government Loans (Temporary)	...	5,000	5,000	5,000	...
TOTAL . R	1,53,09,895	6,24,15,155	7,77,25,050	6,24,18,184	1,53,06,866
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a) 29,11,108	70,92,571	1,00,03,679	71,44,311	28,59,368
Personal Deposits	17,13,506	1,13,95,370	1,31,08,876	1,10,99,282	20,09,594
Municipal Funds	28,30,292	61,84,529	90,14,821	58,38,155	31,76,666
Trust Interest Fund	(a) 3,488	2,31,226	2,34,714	2,27,720	6,994
Public Works Deposits	(a) 7,63,312	12,70,852	20,34,164	13,70,406	6,63,758
Deposits for Government Loans (Temporary)	4,994	12	5,006	5,006	...
TOTAL . R	82,26,700	2,61,74,560	3,44,01,260	2,56,84,880	87,16,380
Carried over . R	7,26,38,362	34,53,24,767	41,79,63,136	34,15,62,510	7,64,00,626

(a) Differs from last year's closing balance for corrections since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1914—*contd.*

	Balance, 1st April 1913.	Receipts in 1913-1914.	TOTAL.	Payments in 1913-1914.	Balance, 31st March 1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	7,26,38,369	34,53,24,767	41,79,63,136	34,15,62,510	7,64,00,626
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)3,19,241	9,15,192	12,34,433	9,14,437	3,19,996
Personal Deposits	3,62,471	27,60,698	31,23,169	28,30,999	2,92,170
Municipal Funds	9,41,204	11,01,500	20,42,704	11,05,866	9,36,838
Trust Interest Fund	8,690	13,164	21,854	21,796	58
Public Works Deposits	61,495	72,822	1,34,317	98,116	36,201
TOTAL R	16,93,101	48,63,376	65,56,477	49,71,214	15,85,263
MADRAS.					
Civil Deposits.					
Revenue Deposits	36,55,958	47,17,062	83,73,620	44,70,956	39,02,664
Civil Courts' Deposits	55,09,145	1,23,90,598	1,78,99,743	1,17,21,748	61,77,995
Criminal Courts' Deposits	2,43,249	2,86,719	5,29,968	2,79,957	2,50,011
Personal Deposits	13,85,313	1,60,63,195	1,74,48,508	1,63,57,201	10,91,307
Municipal Funds	30,60,825	67,06,372	97,67,197	60,17,247	37,49,950
Trust Interest Fund	49,578	41,16,460	41,66,038	41,14,397	51,641
Deposits of deceased officers and men of the Native Army.	(a)145	...	145	145	...
Deposits for work done for public bodies or individuals	4,97,042	7,00,853	11,97,895	8,13,567	3,84,328
Administrator General's Deposits	(a)108	5,215	5,383	2,649	2,734
Deposits of Tea Cess Fund	(a)1,346	27,856	29,702	27,731	1,971
Public Works Deposits	5,77,995	10,76,951	16,54,946	10,75,345	5,79,601
TOTAL . R	1,49,81,264	4,60,91,881	6,10,73,145	4,48,80,943	1,61,92,202
BOMBAY.					
Civil Deposits.					
Revenue Deposits	11,33,258	23,10,438	34,43,696	23,49,668	10,94,028
Civil Courts' Deposits	(a)15,77,678	71,40,175	87,17,853	66,64,559	20,53,294
Criminal Courts' Deposits	(a)68,224	2,05,784	2,74,008	1,77,139	96,869
Personal Deposits	31,74,757	3,39,02,882	3,70,77,639	3,34,05,191	36,72,448
Municipal Funds	(a)15,02,456	50,42,632	65,45,088	44,32,893	21,12,190
Marine Deposits	8,821	52,155	60 976	49,863	11,113
Forest Deposits	(a)2,35,739	2,21,155	4,56,894	2,20,428	2,36,466
Trust Interest Fund	1,55,564	38,92,159	40,47,723	40,13,617	34,106
Deposits for Government Loans (temporary)	...	18,482	18,482	18,482	...
Deposits of deceased officers and men of the Native Army	1,083	29	1,112	264	848
Deposits for work done for public bodies or individuals	(a)3,98,086	9,98,032	13,96,118	11,68,475	2,27,643
Deposits of the Tea Cess Fund	(a)351	3,836	4,187	3,798	389
Public Works Deposits	(a)10,15,151	29,24,397	39,39,548	27,17,911	12,21,637
Administrator General's Deposits	...	97,086	97,086	97,086	...
TOTAL . R	92,71,168	5,68,09,242	6,60,80,410	5,53,19,379	1,07,61,031
GRAND TOTAL R	9,85,83,902	45,30,89,266	55,16,73,168	44,67,34,046	10,49,39,122
Total converted into £ at R15 = £1 . £	6,572,260	30,205,951	36,778,211	29,782,270	6,995,941

(a) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1914, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Baraundha State	5,003	...	5,003	...	5,003	7,000	4 per cent.	...
Berar Famine Loan	24,26,451	...	24,26,451	6,15,074	18,11,377	1,40,95,608	3½ „	84,926
Dholepur State	2,00,000	...	2,00,000	1,00,000	1,00,000	4,00,000	4 „	5,737
Dongarpur State	1,92,480	...	1,92,480	37,480	1,55,000	5,25,000	4 „	8,084
Hyderabad State	77,61,025	...	77,61,025	7,89,559	69,71,466	2,00,00,000	4 „	3,10,441
Jhabua State	3,25,480	...	3,25,480	89,482	2,35,998	4,80,000	4 „	11,607
Jobat State	69,427	...	69,427	11,223	58,204	1,13,000	4 „	2,252
Karauli State	1,39,000	...	1,39,000	6,258	1,32,742	7,37,000	4 „	5,388
Karwai State	47,537	...	47,537	47,537	...	2,00,000	4 „	763
Pertabghar State	43,222	...	43,222	43,222	...	6,59,525	4 „	10,886
Rewa State	5,07,517	...	5,07,517	1,07,184	4,00,333	8,00,000	4 „	20,333
Sohawal Durbar	2,676	...	2,676	2,676	...	12,500	4 „	137
Samthar State	2,493	...	2,493	2,493	...	25,000	4 „	96
Sirohi State	52,953	...	52,953	18,061	34,892	2,30,000	4 „	1,939
Tonk State	1,16,044	...	1,16,044	95,807	20,237	6,20,000	4 „	4,193
TOTAL INDIA, GENERAL	1,18,91,308	...	1,18,91,308	19,66,056	99,25,252			4,66,782
PUNJAB.								
Patiala State	1,00,000	...	1,00,000	1,00,000	...	10,00,000	4 per cent.	4,000
Carried over	1,19,91,308	...	1,19,91,308	20,66,056	99,25,252			4,70,782

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued*.

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Bombay. Brought forward	1,19,91,308	...	1,19,91,308	20,66,056	99,25,252			4,70,782
Kathiawar Agency.								
Jurisdictional States:—								
Chuda Táluka	1,02,462	...	1,02,462	1,02,462	...	1,58,484	4 per cent.	13,150
Dhrángadhra State	7,27,762	...	7,27,762	7,27,762	...	9,71,017	4 „	58,221
Gadka Táluka	20,682	...	20,682	20,682	...	25,750	4 „	1,674
Khan Shri Sherbuland Khanji Rustam Khanji of Bantwa	3,299	...	3,299	3,299	...	13,700	4 „	273
Khári Bágasra (Vala Rama Harsur)	61,010	...	61,010	61,010	...	1,14,768	4 „	4,884
Kotda Sángani Táluka	96,086	...	96,086	96,086	...	1,81,850	4 „	7,712
Kotila Jetmal Champraj of Dedan	1,549	...	1,549	1,549	...	4,706	4 „	92
Kotila Naja Raning of Dedan	15,393	...	15,393	15,393	...	18,504	4 „	...
Kotila Unad Bhan and Suraj Bhim of Dedan	4,958	...	4,958	4,958	...	25,775	4 „	...
Mália Táluka	98,562	...	98,562	98,562	...	2,06,969	4 „	...
Sáyla State	56,772	...	56,772	56,772	...	86,000	4 „	4,554
Vadali Táluka	226	...	226	226	...	5,800	4 „	18
Vála Ala Bhim	13,662	...	13,662	13,662	...	44,700	4 „	772
Vála Kala Bhan of Luni	781	...	781	781	...	19,600	4 „	145
Vála Godad and Vajsur Punja of Jetpur	35,442	...	35,442	35,442	...	55,344	4 „	2,953
Vála Vajsur Valera	33,000	...	33,000	33,000	...	52,230	4 „	2,741
Wadhwán State	2,37,335	...	2,37,335	2,37,335	...	4,92,000	4 „	11,893
Manekwada Rajpura States	694	...	694	694	...	(a)	4 „	69
Thebachda Lodhika States	757		757	757	...	(a)	4 „	61
Dewalia (Bhadava).								
Dowlatsing Jatubha	2,000	...	2,000	2,000	...	(a)	4 per cent.	632
Ratansing Gajabhai	1,000	...	1,000	1,000	...	(a)	4 „	290
Mera (*Vanod*), Thakormia Hamirkhan	1,496	...	1,496	1,496	...	(a)	4 „	129
Sukvala Bhadli States	578	...	578	578	...	(a)	4 „	49
Vankia.								
Ghela Rukhad	1,582	...	1,582	1,582	...	(a)	4 per cent.	64
Harsur Jusa	886	...	886	886	...	(a)	4 „	71
Surag Vikamsi	3,099	...	3,099	3,099	...	(a)	4 „	262

Kotda Pitha.								
Bhaya Hathia	7,596	...	7,596	7,596	...	(a)	4 per cent.	2,585
Desa and Ram Bhim	4,529	...	4,529	4,529	...	(a)	4 „	850
Manasia Chomla	2,381	...	2,381	2,381	...	(a)	4 „	205
Other States	1,100	...	1,100	1,100	...	(a)	4 „	156
Samdhiala—Kotda Pitha	1,704	...	1,704	1,704	...	(a)	4 „	57
Kariana—Mulu Bhoj	7,475	...	7,475	7,475	...	(a)	4 „	1,500
Do. Other States	146	...	146	146	...	(a)	4 „	26
Itaria—Rama Devait	3,474	...	3,474	3,474	...	(a)	4 „	403
Sadul Devait	1,866	...	1,866	1,866	...	(a)	4 „	237
Bhadli—Ram Bhim	2,144	...	2,144	2,144	...	(a)	4 „	...
Ebhal Ram	3,384	...	3,384	3,384	...	(a)	4 „	529
Lakha Kala	1,670	...	1,670	1,670	...	(a)	4 „	210
Dada Kala	2,125	...	2,125	2,125	...	(a)	4 „	98
Bhoika—Gajsing Atabhai	2,390	...	2,390	2,390	...	(a)	4 „	192
Chandrasang Bapubha	2,536	...	2,536	2,536	...	(a)	4 „	651
Other States	2,895	...	2,895	2,895	...	(a)	4 „	509
Raisankli States	115	...	115	115	...	(a)	4 „	10
Kheruna Anandpur—								
Kheruna Mulgirasias	1,630	...	1,630	1,630	...	(a)	4 „	204
Dakwadla Anandpur—								
Dukwadla Mulgirasias	2,073	...	2,073	2,073	...	(a)	4 „	89
Khantdi Mulgirasias	2,450	...	2,450	2,450	...	(a)	4 „	...
Fulzar Mulgirasias	807	...	807	807	...	(a)	4 „	254
Anandpur—Jiwa Mesar	34,091	...	34,091	34,091	...	(a)	4 „	...
Desa Bhoj	29,310	...	29,310	29,310	...	(a)	4 „	...
Desa Bhoj	24,677	...	24,677	24,677	...	(a)	4 „	...
Chotila—Surag Sadal	51,384	...	51,384	51,384	...	(a)	4 „	...
Sanosra—Amra Sanga	10,838	...	10,838	10,838	...	(a)	4 „	...
Bhan Sanga	10,839	...	10,839	10,839	...	(a)	4 „	...
TOTAL KATHIAWAR AGENCY	17,36,702	...	17,36,702	17,36,702	...			1,19,474
Carried over	17,36,702	...	17,36,702	17,36,702	...			1,19,474
	1,19,91,308	...	1,19,91,308	20,66,056	99,25,252			4,70,782

(a) Amount of loans not separately sanctioned.

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO NATIVE STATES—*contd.*								
Bombay—*contd.*								
Brought forward	1,19,91,308	...	1,19,91,308	20,66,056	99,25,252			4,70,782
	17,36,702	...	17,36,702	17,36,702	...			1,19,474
Palanpur Agency.								
Jurisdictional States :—								
Palanpur Durbar	5,06,810	...	5,06,810	5,06,810	...	14,29,897	4 per cent.	22,646
Tharad State	37,692	...	37,692	37,692	...	96,292	4 „	2,010
Chamansing and Samatsing of Deodar	...	...	...	...	...	33,139	4 „	5
Khanji Anandsingji of do.	1,509	...	1,509	1,509	...	24,701	4 „	189
Thara Talukdars (Thakor Godadsingji)	943	...	943	943	...	18,917	4 „	150
Total Palanpur Agency	5,46,954	...	5,46,954	5,46,954	...			25,000
Mahi Kantha Agency.								
Jurisdictional States :—								
Idar State	4,75,308	...	4,75,308	4,75,308	...	9,20,910	4 „	21,072
Malpur State	800	...	800	800	...	15,000	4 „	64
Pol State	122	...	122	122	..	18,007	4 „	60
Rupal	950	...	950	950	...	2,000	4 „	121
Wasna Taluka	670	...	670	670	...	13,613	4 „	55
Total Mahi-Kantha Agency	4,77,850	...	4,77,850	4,77,850	...			21,372
Total Bombay	27,61,506	...	27,61,506	27,61,506	...			1,65,846
Total Loans to Native States	1,47,52,814	...	1,47,52,814	48,27,562	99,25,252			6,36,628

LOANS TO PRESIDENCY CORPORATIONS, ETC.

Bengal.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 „	11,13,177
Total	3,05,35,566	...	3,05,35,566	...	3,05,35,566			11,92,602
Madras.								
Madras Municipality (Water-supply)	28,77,919	...	28,77,919	34,494	28,43,425	30,30,000	4 per cent. (*a*)	1,14,775
Ditto Port Trust	82,35,908	12,00,000	94,35,908	1,77,800	92,58,108	1,58,41,018	4 „	3,41,660
Ditto Coast Lights Fund	6,05,471	...	6,05,471	23,609	5,81,862	9,38,476	4 „	24,219
Total	1,17,19,298	12,00,000	1,29,19,298	2,35,903	1,26,83,395			4,80,654
Bombay.								
Bombay Municipality (Water-supply)	22,66,416	...	22,66,416	23,739	22,42,677	37,30,053	4 per cent.	90,237
Ditto Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	98,00,125	4, 3½ & 3 per cent.	2,66,076
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,56,058	...	2,01,56,058	763	2,01,55,295	2,11,70,754	4½ „	9,07,007
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879	1,95,414	...	1,95,414	763	1,94,651	8,44,679	*Nil.*	...
Total	3,24,18,013	...	3,24,18,013	25,265	3,23,92,748			12,63,320
Total Loans to Presidency Corporations, etc. £	7,46,72,877	12,00,000	7,58,72,877	2,61,168	7,56,11,709			29,36,576

(*a*) Two per cent. additional appropriated to form a Sinking Fund.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO MOFUSSIL MUNICIPALITIES.								
India, General.								
Ajmer Municipality	1,93,504	2,50,000	4,43,504	17,122	4,26,382	6,98,000	5 & 4 per cent.	9,025
Bangalore Civil and Military Station Municipality	...	...	...	...	...	...	...	4,884
Mercara Municipality	9,879	...	9,879	2,306	7,573	15,000	4 per cent.	547
Mount Abu ditto	2,000	...	2,000	500	1,500	5,000	4 „	80
Delhi ditto	(*a*) 9,79,655	...	9,79,655	56,963	9,22,692	16,15,000	4 „	39,209
Total	11,85,038	2,50,000	14,35,038	76,891	13,58,147			53,745
N.-W. Frontier Province.								
Harripur Municipality	9,753	...	9,753	1,891	7,862	31,000	4 per cent.	390
Madras.								
Bangalore Civil and Military Station Municipality	1,24,770	...	1,24,770	10,749	1,14,021	1,60,000	4 per cent.	...
Total Loans to Mofussil Municipalities Rs.	13,19,561	2,50,000	15,69,561	89,531	14,80,030			54,135

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.

India, General.								
Adil-es Sultanah Kerman	12,264	...	12,264	1,127	11,137	21,400	4½ per cent.	521
Istanrardars	...	1,41,283	1,41,283	...	1,41,283	3,00,000	6¼ „	...
Bhaisonda Jaigir	2,006	...	2,006	1,007	999	8,000	4 „	93
Bijna Jaigir	3,258	...	3,258	...	3,258	16,700	4 „	...
Ishak Kahols	36,500	...	36,500	2,500	34,000	41,500	*Nil*	...
Kamta Jaigir	1,372	...	1,372	...	1,372	2,500	4 per cent.	...
Khan Sahib Syed Mehir Shab Kharsin	2,250	...	2,250	375	1,875	3,750	5 „	113
Malik Akhtar Khan Mandokhel	400	...	400	200	200	1,000	4 „	16
Messrs. Md. Ali Brothers of Quetta	9,209	...	9,209	900	8,309	20,000	4½ „	...
Mir Azim Jan, son of late Ex Khan of Kalat	44,819	...	44,819	3,619	41,200	50,000	4 „	1,731
Mr. Hazar Ghazni Marri Rasaldar Mani Levies	3,633	...	3,633	480	3,153	6,000	5 „	119
Mir Md. Hussain	1,000	...	1,000	1,000	...	12,000	5 „	50
Mirza Suraya Jah	58,222	...	58,222	1,369	56,853	70,000	4 „	1,164
Mirzehan Khan Bijram Marri of Khol	...	3,000	3,000	...	3,000	3,000	5 „	...
Nawab Khair Bukhsh Khan	(*a*) 12,093	...	12,093	3,077	9,016	18,000	5 „	526
Paldeo Jaigir	6,750	...	6,750	986	5,764	8,750	4 „	284
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais	1,000	...	1,000	600	400	7,000	4 „	40
Sirdar Mohammad Khan Jogezi	200	...	200	200	...	1,000	*Nil*	...
Sirdar Zirghen Jogezai	400	...	400	200	200	1,000	*Nil*	...
Sons of Malik Sultan Md. Khan	13,281	...	13,281	1,441	11,840	16,000	4 per cent.	531
Sheik of Kowit	...	2,00,000	2,00,000	...	2,00,000	2,00,000	*Nil*	...
Talukdars of Ajmer	403	...	403	66	337	8,25,000	5 per cent.	296
Thakur of Piploda	611	...	611	456	155	33,000	4 „	155
	2,09,671	3,44,283	5,53,954	19,603	5,34,351			5,639
N.-W. F. Province.								
Sheikh Mohammad Akbar Khan and his brother	3,676	...	3,676	1,865	1,811	20,000	4 per cent.	135
Madras.								
Prince of Arcot	9,125	...	9,125	1,500	7,625	15,000	*Nil*	...
Total Loans to Landholders and other Notabilities	2,22,472	3,44,283	5,66,755	22,968	5,43,787			5,774

(*a*) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	17,364	...	17,364	17,364	...	3,00,000	4 per cent.	434
Ditto Secunderabad (Water-works)	5,14,478	...	5,14,478	20,131	4,94,347	8,30,500	4½ & 4 „	23,367
Aurangabad Cantonment Fund	...	...	...	...	...	22,000	4½ „	10
TOTAL	5,31,842	...	5,31,842	37,495	4,94,347			23,811
BOMBAY.								
Poona Cantonment Fund	4,528	...	4,528	4,528	...	42,815	4 per cent.	140
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES Rs.	5,36,370	...	5,36,370	42,023	4,94,347			23,951
REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
Northern Circle.								
"A" Ammunition Column	127	...	127	127	...	600	Free.	...
Cantonment Committee, Nowshera	800	...	800	800	...	6,800	4 per cent.	32
TOTAL	927	...	927	927	...			32
Eastern Circle.								
Officer Commanding, Native Cavalry and Infantry Regiments	...	28,000	28,000	1,041	26,959	28,000	4 per cent.	385
Ditto (2nd Presy.) Battalion, Calcutta Volunteer Rifles	5,000	...	5,000	5,000	...	25,000	4 „	200
Ditto Northern Bengal Mounted Rifles	3,000	...	3,000	1,000	2,000	5,000	4 „	120
Ditto Assam Valley Light Horse	11,000	...	11,000	4,000	7,000	15,000	4 „	440
Ditto at Alipore Cantonment	4,300	...	4,300	700	3,600	5,000	4 „	430
Secretary, Cantonment Fund, Dum Dum	1,300	...	1,300	1,000	300	4,300	4 „	52
Secretary, Cantonment Fund, Barrackpur	2,094	...	2,094	1,151	943	5,450	4 „	49
Secretary, Cantonment Committee, Allahabad	2,062	...	2,062	1,211	851	6,906	4 „	82
Secretary, Cantonment Committee, Bareilly	12,000	...	12,000	3,000	9,000	15,000	4 „	480
Officer Commanding, St. Michael's School Cadet Corps	...	2,000	2,000	...	2,000	2,000	4 „	...
TOTAL	40,756	30,000	70,756	18,103	52,653			2,238

Western Circle.									
Officer Commanding, Baluch Volunteer Rifle Corps	3,040	...	3,040	378	2,662	9,000	4 per cent.		122
Ditto 84th Battery, Royal Field Artillery	165	...	165	165	...	900	...		...
Ditto III Brigade Royal Field Artillery	400	...	400	400	...	1,500	...		...
Ditto 38th Central India Horse	2,975	...	2,975	1,968	1,007	25,000	...		...
Ditto 3rd Sappers and Miners	14,992	...	14,992	1,717	13,275	25,000	4 per cent.		1,243
Ditto 46th Brigade, Royal Field Artillery	1,000	...	1,000	250	750	3,000	...		...
Ditto Bombay Volunteer Artillery Corps	...	3,300	3,300	...	3,300	3,300	...		...
General Secretary, Royal Army Temperance Association	18,000	...	18,000	2,250	15,750	22,500	4 per cent.		720
General Officer Commanding 4th (Quetta) Division	65,144	...	65,144	2,697	62,447	85,000	4 „		2,552
Cantonment Magistrate, Jubbulpore	2,159	...	2,159	1,373	786	4,000	4 „		127
President, Bombay Cavalry Lines Combine, Aurangabad	...	...	...	...	...	1,91,776	...		...
Officer Commanding 5th Ammunition Column, Aurangabad	...	...	...	..	...	1,200	...		...
Officer Commanding Nagpur Volunteer Corps	4,000	...	4,000	3,000	1,000	10,000	4 per cent.		191
Officer Commanding 5th Ammunition Column, Royal Field Artillery	615	...	615	615	...	900	...		...
Ditto 43rd Erinpura Regiment	1,700	...	1,700	1,700	...	6,000	...		...
Commandant Cavalry School, Saugor	16,375	...	16,375	1,975	14,400	17,000	...		...
Secretary, Cantonment Committee, Quetta	15,000	10,000	25,000	3,500	21,500	25,000	4 per cent.		600
Ditto ditto, Poona	...	34,000	34,000	...	34,000	34,000	4 „		...
TOTAL	1,45,565	47,300	1,92,865	21,988	1,70,877				5,555
Secunderabad Division.									
Commandant, Madras Volunteer Guards	(a)16,167	...	16,167	2,067	14,100	31,000	...		721
Ditto Bangalore Rifle Volunteers	24,000	35,000	59,000	3,000	56,000	65,000	4 per cent.		960
Ditto Coorg and Mysore Rifles	5,000	...	5,000	500	4,500	5,000	4 „		7
TOTAL	45,167	35,000	80,167	5,567	74,600				1,688
Burma Division.									
Maymyo Cantonment Fund	917	...	917	500	417	2,917	4 „		30
Bhamo ditto	850	...	850	500	350	2,350	4 „		32
Officer Commanding 15th Company, Burma	24,423	...	24,423	1,163	23,260	44,700	...		...
Ditto Rangoon Volunteer Rifles	27,500	...	27,500	3,056	24,444	30,000	4 per cent.		643
Secretary, Cantonment Committee, Rangoon	...	50,000	50,000	...	50,000	50,000	4 „		
TOTAL	53,690	50,000	1,03,690	5,219	98,471				705
CIVIL.									
N.-W. FRONTIER PROVINCE.									
Officers of the Northern and Southern Waziristan Militia	2,371	...	2,371	522	1,849	5,000	4 per cent.		86
TOTAL REGIMENTAL AND OTHER LOANS Rs.	2,88,476	1,62,300	4,50,776	52,326	3,98,450				10,304
ADVANCES UNDER SPECIAL LAWS.									
MADRAS.									
Advances under the Bangalore Sanitary Improvement Loans Law	7,570	...	7,570	1,358	6,212	...			...

(a) Differs from last year's closing balance for correction since made

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS.								
India, General.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Advances for Improvement of Land	3,55,948	85,388	4,41,336	69,492	3,71,844			
Ditto for relief of Agriculturists and other purposes	2,01,469	1,42,500	3,43,969	86,878	2,57,091			
Loans under Co-operative Credit Societies Act	4,282	26,015	30,297	1,001	29,296			
Total	5,61,699	2,53,903	8,15,602	1,57,371	6,58,231			17,018
N.-W. Frontier Province.								
Advances for Improvement of Land	(a)2,66,730	66,086	3,32,816	36,364	2,96,452			14,981
Ditto under the Agriculturists' Loans Act	(a)2,63,560	1,86,599	4,50,159	1,74,343	2,75,816			13,790
Total	5,30,290	2,52,685	7,82,975	2,10,707	5,72,268			28,771
Total Advances to Cultivators Rs.	10,91,989	5,06,588	15,98,577	3,63,078	12,30,499			45,789
India, General.								
Miscellaneous Loans and Advances—Hyath Khan	176	...	176	174	2	360	6¼ per cent.	4
R. K. Singh of Panampet	...	140	140	34	106	140	6¼ „	4
T. Venketaswami	...	360	360	118	242	360	6¼ „	13
Kanara of Somwarpat	...	200	200	69	131	200	6¼ „	6
Dewan of Durgah	...	3,781	3,781	...	3,781	3,781	*Nil.*	...
Total	176	4,481	4,657	395	4,262			27
GRAND TOTAL	9,28,92,305	24,67,652	9,53,59,957	56,65,409	8,96,94,548			37,13,184
Grand Total converted into £ at R15 = £1 £	6,192,820	164,511	6,357,331	377,694	5,979,637			247,546
Distribution of the Grand Total—								
India, General	1,46,65,839	10,14,967	1,56,80,806	23,09,615	1,33,71,191			5,77,240
Bengal	3,05,35,566	...	3,05,35,566	...	3,05,35,566			11,92,602
Punjab	1,00,000	...	1,00,000	1,00,000	...			4,000
North-West Frontier Province	5,46,090	2,52,685	7,98,775	2,14,985	5,83,790			29,382
Madras	1,18,60,763	12,00,000	1,30,60,763	2,49,510	1,28,11,253			(b)4,80,654
Bombay	3,51,84,047	...	3,51,84,047	27,91,299	3,23,92,748			14,29,306

(a) Differs from last year's closing balance for correction since made.

(b) Exclusive of Rs. 39,756 being the interest on Loans to Local Boards for Railway Construction, *vide* Acct. No. 91. Page 344.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1914, and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
CENTRAL PROVINCES AND BERAR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Akola Municipality	12,600	...	12,600	6,300	6,300	1,26,000	*Nil*	...
Arvi "	12,455	...	12,455	1,350	11,105	15,000	4 per cent.	485
Bhandara "	12,932	...	12,932	2,058	10,874	35,000	4 "	519
Burhampore "	26,308	...	26,308	1,153	25,155	30,000	4 "	1,041
Harda "	86,798	...	86,798	3,509	83,289	95,000	4 "	3,437
Hinganghat "	17,146	...	17,146	17,146	...	20,000	4 "	278
Jubbulpore "	4,09,229	50,000	4,59,229	61,022	3,98,207	8,02,000	4 "	20,028
Khandwa "	1,80,898	...	1,80,898	15,833	1,65,065	3,60,000	4 "	7,079
Nagpur "	12,49,703	1,00,000	13,49,703	44,378	13,05,325	18,67,955	4 "	49,552
Raipur "	43,352	...	43,352	7,667	35,685	1,48,000	4 & 4½ "	1,673
Wardha "	(a) 80,201	75,000	1,55,201	6,107	1,49,094	1,95,000	4 "	3,352
Drug notified areas	5,423	...	5,423	658	4,765	6,500	4½ "	242
Seoni Municipality	25,152	...	25,152	980	24,172	27,000	4 "	1,007
Saoner "	3,565	...	3,565	451	3,114	4,000	4 "	138
Amraoti Camp "	12,500	...	12,500	2,130	10,370	12,500	4 "	953
Chhindwara "	...	20,000	20,000	...	20,000	30,000	4 "	...
Sansar "	...	5,000	5,000	...	5,000	5,000	4 "	...
Pandhurna "	...	5,000	5,000	...	5,000	5,000	4 "	...
TOTAL	21,78,262	2,55,000	24,33,262	1,70,742	22,62,520			89,784
BURMA								
Bassein Municipality	93,149	...	93,149	...	93,149	1,00,000	4 per cent.	...
Insein "	22,356	...	22,356	872	21,484	24,000	4 "	894
Akyab "	3,61,704	...	3,61,704	16,920	3,44,784	4,27,000	4 "	14,312
Allaumyo "	8,441	...	8,441	562	7,879	10,000	4 "	338
Henzada "	87,891	...	87,891	6,302	81,589	1,20,000	4 "	3,516
Kyaiklat "	84,183	...	84,183	3,255	80,928	90,000	4 "	3,368
Maubin "	4,645	...	4,645	1,093	3,552	12,000	4 "	175
Mergui "	8,574	...	8,574	393	8,181	10,000	4 "	343
Moulmein "	77,724	...	77,724	4,249	73,475	1,00,000	4 "	3,109
Myaungmya "	26,898	...	26,898	2,236	24,662	45,000	4 "	1,054
Myanaung "	9,114	...	9,114	760	8,354	25,000	4 "	365
Pakokku "	19,431	...	19,431	1,062	18,369	25,000	4 "	777
Prome "	89,621	...	89,621	7,456	82,165	1,50,000	4 "	3,511
Shwebo "	25,722	...	25,722	1,179	24,543	30,000	4 "	1,029
Tavoy "	12,431	...	12,431	570	11,861	14,500	4 "	497
Thaton "	4,872	...	4,872	406	4,466	7,000	4 "	195
Thayetmyo "	15,541	...	15,541	850	14,691	20,000	4 "	622
Toungoo "	44,447	...	44,447	6,652	37,795	60,000	4 "	1,777
Pegu "	31,896	...	31,896	1,148	30,748	33,000	4 "	1,264
Letpadan "	18,337	...	18,337	1,730	16,607	20,000	4 "	716
TOTAL	10,46,977	...	10,46,977	57,695	9,89,282			37,862

ASSAM.										
Dhubri Municipality	...	25,000	25,000	...	25,000	25,000	4 per cent.	...		
Gauhati "	(a)9,153	10,000	19,153	2,161	16,992	35,830	4 "	366		
Shillong "	3,000	...	3,000	1,000	2,000	10,000	4 "	120		
TOTAL	12,153	35,000	47,153	3,161	43,992			486		
BENGAL.										
Serajgunge Municipality	3,992	...	3,992	207	3,785	5,000	4 per cent.	158		
Bankura "	22,552	...	22,552	824	21,728	23,500	4 "	894		
Basirhat "	4,912	...	4,912	244	4,668	6,000	4 "	194		
Baranagore "	34,966	...	34,966	1,541	33,425	40,000	4 "	1,383		
Barasat "	11,978	...	11,978	624	11,354	15,000	4 "	473		
Baruipur "	13,511	...	13,511	673	12,838	17,000	4 "	534		
Berhampur "	2,055	...	2,055	658	1,397	6,000	4 "	76		
Sherpur (Bogra) "	1,993	...	1,993	414	1,579	4,000	4 "	80		
Bhatpara "	59,499	...	59,499	2,765	56,734	70,000	4 "	2,352		
Budge Budge "	16,651	...	16,651	1,053	15,598	20,000	4 "	655		
Bansberia "	918	...	918	294	624	1,200	4 "	34		
Cossipore Chitpur "	48,711	...	48,711	2,536	46,175	61,000	4 "	1,929		
Darjeeling "	8,38,660	47,740	8,86,400	39,481	8,46,919	11,25,585	4 & 4½ "	32,263		
Katwa "	...	15,000	15,600	...	15,000	30,000	4 "	300		
Garulia "	27,028	...	27,028	1,815	25,213	36,000	4 "	1,063		
Chandpur "	15,000	...	15,000	504	14,496	15,000	4 "	600		
Dacca "	3,20,882	...	3,20,882	15,088	3,05,794	4,20,000	4 & 4½ "	12,947		
Howrah "	20,21,494	2,00,000	22,21,494	90,451	21,31,043	34,02,000	4 "	79,964		
Faridpur "	1,498	...	1,498	310	1,188	3,000	4 "	57		
Jessore "	61,877	...	61,877	2,300	59,577	65,000	4 "	2,452		
Kurseong "	33,226	...	33,226	1,882	31,344	35,000	4 "	1,957		
Khulna "	10,718	...	10,718	527	10,191	13,000	4 "	424		
Krishnagar "	2,502	...	2,502	2,502	...	28,000	4½ "	85		
Mohespur "	1,146	...	1,146	108	1,038	1,250	4 "	45		
Manicktolla "	85,994	...	85,994	2,337	83,657	1,00,000	4 "	3,417		
Kharar "	2,500	...	2,500	461	2,039	2,500	4 "	95		
Kusthia "	4,000	6,000	10,000	...	10,000	10,000	4 "	161		
Naihati "	4,478	...	4,478	188	4,290	5,000	4 "	177		
Panihati "	1,973	...	1,973	631	1,342	5,750	4 "	74		
Narayangunge "	1,46,972	...	1,46,972	6,985	1,39,987	1,75,000	4 "	5,810		
Mymensing "	22,330	...	22,330	1,067	21,263	26,000	4 "	883		
Malda (English Bazar) "	1,616	...	1,616	244	1,372	2,500	4 "	65		
Rajpur "	169	...	169	169	...	3,750	4½ "	4		
Hugli Chinsura "	1,41,615	...	1,41,615	7,491	1,34,124	1,52,000	4 "	5,590		
Barisal "	32,612	...	32,612	1,267	31,345	35,000	4 "	1,292		
Ranaghat "	15,465	...	15,465	557	14,908	16,000	4 "	614		
Jalpaiguri "	7,351	6,000	13,351	1,523	11,828	30,000	4 "	290		
Serampore "	40,000	...	40,000	1,425	38,575	40,000	4 "	1,499		
South Barrackpur "	998	...	998	823	175	1,600	4 "	33		
South Suburban "	16,460	...	16,460	1,477	14,983	29,000	4 "	644		
Tallygunge "	14,787	...	14,787	1,362	13,425	23,000	4 "	578		
Titagarh "	54,717	...	54,717	4,258	50,459	78,000	4 "	2,146		
Vishnupur "	475	...	475	475	...	4,000	4 "	14		
TOTAL	41,50,281	2,74,740	44,25,021	1,99,541	42,25,480			1,64,245		
Carried over	73,87,673	5,64,740	79,52,413	4,31,139	75,21,274			2,92,377		

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	73,87,673	5,64,740	79,52,413	4,31,139	75,21,274			2,92,377
BIHAR AND ORISSA.								
Bhagalpur Municipality	2,76,355	...	2,76,355	14,945	2,61,410	4,17,500	4 per cent.	10,906
Arrah „	52,624	20,000	72,624	3,685	68,939	1,20,000	4 „	2,143
Jamalpur „	10,618	...	10,618	1,061	9,557	11,335	4 „	414
Monghyr „	75,552	...	75,552	3,068	72,484	78,500	4 „	2,992
Gaya „	1,04,021	...	1,04,021	7,366	96,655	1,45,000	4 & 4½ „	4,103
Muzafferpur „	37,702	...	37,702	2,912	34,790	70,000	4 & 4½ „	1,645
Patna „	1,98,594	...	1,98,594	14,981	1,83,613	3,74,000	4 & 4½ „	8,645
Puri „	40,936	...	40,936	2,038	38,898	50,000	4 „	1,617
Purnea „	14,337	...	14,337	903	13,434	21,000	4 „	561
Ranchi „	4,928	15,000	19,928	1,777	18,151	26,000	4 „	486
Giridih „	902	...	902	124	778	1,300	4 „	35
Hazaribagh „	...	20,000	20,000	...	20,000	20,000	4 „	20
Sahebgunje „	34,421	...	34,421	1,194	33,227	35,000	4 „	1,365
TOTAL	8,50,990	55,000	9,05,990	54,054	8,51,936			34,932
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	10,00,535	...	10,00,535	1,21,430	8,79,105	19,31,320	4 & 4½ per cent.	37,718
Almora „	6,689	...	6,689	6,689	...	18,000	4 „	72
Allahabad „	8,76,561	1,87,000	10,63,561	73,988	9,89,573	19,80,211	4 „	36,406
Ballia „	35,689	...	35,689	2,251	33,438	50,000	4 „	1,405
Bareilly „	1,91,133	...	1,91,133	9,223	1,81,910	2,00,000	4 „	7,640
Benares „	28,77,162	...	28,77,162	44,839	28,32,323	34,34,891	4 „	1,14,627
Budaon „	44,780	...	44,780	1,882	42,898	50,000	4 „	1,773
Cawnpore „	12,13,208	1,00,000	13,13,208	1,45,010	11,68,198	25,12,000	4 „	46,381
Chandausi „	93,341	...	93,341	5,100	88,241	1,20,000	4 „	3,676
Dehra Dun „	82,599	1,23,000	2,05,599	7,340	1,98,259	4,69,000	4 „	4,107
Firozabad „	6,876	...	6,876	3,097	3,779	15,000	4 „	239
Fyzabad „	72,382	...	72,382	4,465	67,917	1,00,000	4 „	2,847
Hathras „	98,579	...	98,579	4,547	94,032	1,15,000	4 „	3,861
Hapur „	...	66,000	66,000	1,095	64,905	66,000	4 „	1,318
Jhansi „	38,663	...	38,663	1,391	37,272	40,000	4 „	1,533
Jaunpur „	1,31,432	...	1,31,432	5,777	1,25,655	1,50,000	4 „	5,191
Kashipur „	3,572	...	3,572	238	3,334	6,500	4½ „	161
Khurja „	1,00,000	...	1,00,000	5,037	94,963	1,00,000	4 „	5,931
Kosi „	3,232	...	3,232	3,232	...	17,750	4 „	94
Lucknow „	17,14,038	3,00,000	20,14,038	1,05,892	19,08,146	28,91,000	4 „	68,350
Meerut „	4,46,828	...	4,46,828	25,532	4,21,296	7,50,000	4 „	17,620
Mirzapur „	4,10,723	84,250	4,94,973	16,551	4,78,422	5,63,000	4 „	13,719
Moradabad „	4,48,899	...	4,48,899	17,457	4,31,442	4,82,000	4 „	17,783
Moossoorie „	12,18,185	74,000	12,92,185	41,721	12,50,464	14,99,000	4 & 4½ „	48,002
Nagina (Byjnor) „	31,928	...	31,928	1,666	30,262	40,000	4 „	1,260
Naini Tal „	3,17,914	...	3,11,914	19,001	2,92,913	4,75,000	4 „	17,866
Shahjahanpur „	...	20,000	20,000	...	20,000	20,000	4 „	...
Ujhani (Budaon) „	2,630	27,000	29,630	1,419	28,211	31,000	4 „	642
TOTAL	1,14,61,578	9,81,250	1,24,42,828	6,75,870	1,17,66,958			4,60,222

PUNJAB.								
Amritsar Municipality	7,94,659	38,000	8,32,659	37,610	7,95,049	12,38,000	4 per cent.	31,786
Hoshiarpur „	...	25,000	25,000	...	25,000	25,000	4½ „	...
Dharamsala „	10,232	...	10,232	694	9,538	15,000	4 „	409
Lahore „	6,92,086	1,00,000	7,92,086	67,317	7,24,769	18,75,000	4 „	27,684
Murree „	61,008	...	61,008	3,342	57,666	1,00,000	4 „	2,440
Simla „	9,22,039	...	9,22,039	69,424	8,52,615	17,26,438	4 „	36,565
Umballa „	58,402	...	58,402	1,712	56,690	70,000	4 „	2,336
Hazro „	1,744	5,828	7,572	1,150	6,422	8,000	5 „	51
TOTAL	25,40,170	1,68,828	27,08,998	1,81,249	25,27,749			1,01,271
MADRAS.								
Adoni Municipality	33,126	...	33,126	2,525	30,601	66,000	4¼ per cent.	1,408
Bezwada „	1,07,173	...	1,07,173	4,911	1,02,262	1,25,000	4 „	4,287
Bellary „	46,575	...	46,575	1,816	44,759	50,000	4 „	1,863
Berhampur „	1,67,950	...	1,67,950	3,892	1,64,058	1,76,300	4 „	6,721
Calicut „	16,844	...	16,844	5,823	11,021	152,700	4 „	674
Cocanada „	1,29,995	38,000	1,67,995	7,619	1,60,376	2,37,020	4 & 4¼ „	5,921
Coimbatore „	45,548	...	45,548	2,741	42,807	62,000	4 „	1,822
Conjeeveram „	1,10,844	...	1,10,844	6,448	1,04,396	1,66,050	4 „	4,632
Coonoor „	92,452	20,000	1,12,452	6,184	1,06,268	1,54,280	4 „	3,698
Cuddalore „	6,659	...	6,659	844	5,815	9,000	4 „	266
Cuddapah „	4,685	...	4,685	379	4,306	9,695	4¼ „	199
Dindigul „	29,512	...	29,512	1,938	27,574	49,300	4 & 4¼ „	1,229
Gudiyattam „	28,468	...	28,468	1,621	26,847	37,500	4 „	1,139
Guntoor „	73,874	...	73,874	5,067	68,807	1,09,000	4 „	2,955
Karur „	8,756	...	8,756	729	8,027	12,000	4 „	350
Kumbakonam „	11,522	...	11,522	2,129	9,393	21,000	4 „	461
Kurnool „	50,765	...	50,765	3,069	47,696	83,420	4 & 4¼ „	2,110
Kodaikanal „	48,416	...	48,416	2,253	46,163	52,900	4 „	1,937
Madura „	1,20,961	...	1,20,961	11,487	1,09,474	2,35,500	4 & 4¼ „	5,096
Mangalore „	7,754	...	7,754	1,170	6,584	12,000	4 „	310
Mannargudi „	8,012	...	8,012	1,283	6,729	13,000	4 „	320
Mayavaram „	5,488	...	5,488	1,013	4,475	10,000	4 „	219
Negapatam „	1,09,454	3,45,000	4,54,454	17,768	4,36,686	4,75,000	4 „	15,181
Nellore „	79,354	...	79,354	2,031	77,323	90,000	4 „	3,174
Ootacamund „	31,694	...	31,694	2,845	28,849	55,900	4 „	1,268
Palghat „	20,295	...	20,295	733	19,562	21,000	4 „	812
Periyakulam „	89,231	...	89,231	2,198	87,033	94,000	4 „	3,569
Rajahmundry „	97,012	...	97,012	6,202	90,810	1,12,000	4 „	3 880
Salem „	3,88,145	...	3,88,145	8,184	3,79,961	4,10,000	4 „	15,526
Tanjore „	1,35,818	...	1,35,818	8,485	1,27,333	2,52,100	4 & 4¼ „	5,622
Tellicherry „	18,241	...	18,241	1,320	16,921	26,100	4 „	857
Carried over	21,24,623	4,03,000	25,27,623	1,24,707	24,02,916			97,506
	2,22,40,411	17,69,818	2,40,10,229	13,42,312	2,26,67,917			8,88,802

(a) Differs from last year's closing balance for correction since made.

No. 90A.—ACCOUNT of Provincial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*contd.*

	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward .	2,22,40,411	17,69,818	2,40,10,229	13,42,312	2,26,67,917			8,88,802
	21,24,623	4,03,000	25,27,623	1,24,707	24,02,916			97,506
MADRAS—*contd.*								
Trichinopoly Municipality	1,19,055	...	1,19,055	10,511	1,08,544	2,50,500	4 & 4½ per cent.	4,897
Tuticorin „	32,192	...	32,192	2,943	29,249	57,500	4 „	1,288
Vellore „	1,46,723	...	1,46,723	9,978	1,36,745	1,88,760	4 „	5,786
Vizagapatam „	1,40,555	6,000	1,46,555	7,095	1,39,460	2,50,000	4 & 4½ „	5,965
TOTAL .	25,63,148	4,09,000	29,72,148	1,55,234	28,16,914			1,15,442
BOMBAY.								
Ahmednagar Municipality	95,501	25,000	1,20,501	11,587	1,08,914	5,46,864	4 per cent.	5,151
Bandra „	46,410	...	46,410	4,694	41,716	90,000	4 & 4½ „	2,047
Bhusaval „	69,855	...	69,855	2,734	67,121	75,000	4 „	2,785
Bhingar „	4,399	...	4,399	...	4,399	5,300	4 „	...
Dharwar „	1,96,774	...	1,96,774	7,355	1,89,419	2,00,000	4 „	7,881
Dhulia „	89,609	...	89,609	36,248	53,361	2,50,000	4 „	4,582
Gadag Bettigeri „	13,694	...	13,694	1,251	12,443	20,000	4 „	548
Gokak „	2,076	...	2,076	225	1,851	2,500	4 „	83
Honavar „	1,975	...	1,975	538	1,437	5,000	4 „	73
Hubli „	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4 „	9,369
Igatpuri „	253	...	253	...	253	3,566	4 „	10
Jalgaon „	70,821	...	70,821	2,294	68,527	1,40,000	4 „	2,824
Lonavla „	41,706	45,000	86,706	550	86,156	2,21,000	4 „	1,287
Nasik „	1,40,566	...	1,40,566	3,060	1,37,506	1,50,000	4 „	5,615
Nargund „	668	...	668	158	510	1,500	4 „	25
Panvel „	28,578	...	28,578	2,349	26,229	59,000	4½ „	1,254
Roha Ashtami „	5,874	...	5,874	625	5,249	8,000	4 „	227
Sangamner „	1,558	...	1,558	500	1,058	3,000	4 „	62
Sholapur „	40,000	2,30,000	2,70,000	3	2,69,997	4,50,000	4 „	4,109
Karad „	...	91,000	91,000	...	91,000	91,000	4 „	2,314
Jejuri „	5,771	...	5,771	1,111	4,660	7,500	4 „	231
Chiplun „	4,499	...	4,499	251	4,248	5,000	4 „	179
Bijapur „	1,70,090	...	1,70,090	6,143	1,63,947	1,76,000	4 „	6,808

Poona City	5,25,000	2,00,000	7,25,000	...	7,25,000	10,00,000	4 per cent.	...
TOTAL	17,20,677	5,91,000	23,11,677	81,929	22,29,748			57,464
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rs.	2,65,24,236	27,69,818	2,92,94,054	15,79,475	2,77,14,579			10,61,708
LOANS TO PORT FUNDS.								
BURMA.								
Bassein Port Fund	44,759	...	44,759	44,759	...	50,000	4 per cent.	1,790
Moulmein	1,03,699	...	1,03,699	20,315	83,384	2,00,000	4 „	4,148
Tavoy	(a)8,223	40,000	48,223	1,150	47,073	86,000	4 „	329
TOTAL	1,56,681	40,000	1,96,681	66,224	1,30,457			6,267
BENGAL.								
Chittagong Port Fund	5,82,341	...	5,82,341	12,879	5,69,462	6,25,500	4 per cent.	23,294
BOMBAY.								
Karachi Port Trust	8,88,414	...	8,88,414	99,237	7,89,177	22,61,500	4½ per cent.	38,875
Aden Port Trust	(a) 10,72,525	...	10,72,525	45,523	10,27,002	12,00,000	4 „	42,775
TOTAL	19,60,939	...	19,60,939	1,44,760	18,16,179			81,650
TOTAL LOANS TO PORT FUNDS . Rs.	26,99,961	40,000	27,39,961	2,23,863	25,16,098			1,11,211
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BURMA.								
Taunggyi Town Fund	9,493	...	9,493	1,753	7,740	27,000	4 per cent.	380
BENGAL.								
Dinajpur „	1,12,865	...	1,12,865	4,892	1,07,973	1,28,000	4 per cent.	4,466
Darjeeling Road Committee	46,946	...	46,946	5,488	41,458	1,00,000	4 „	1,824
Jessore District Board	12,455	40,000	52,455	2,019	50,436	55,000	4 „	1,611
Rungpur District Board	6,639	...	46,639	3,653	42,986	75,000	4 „	1,829
Murshidabad	45,939	...	45,939	2,132	43,807	54,000	4 „	1,817
24-Pergunnas	15,69,857	62,241	16,32,098	2,047	16,30,051	15,70,850	4 „	2,340
TOTAL	18,34,701	1,02,241	19,36,942	20,231	19,16,711			13,887
BIHAR AND ORISSA.								
Gaya	...	1,00,000	1,00,000	...	1,00,000	1,00,000	4 per cent.	...
Darbhanga District Board	17,733	...	17,733	17,733	...	90,000	4 „	266
Mozufferpore „	2,40,983	75,000	3,15,983	15,529	3,00,454	4,15,000	4 & 4½ „	11,760
Monghyr „	22,676	...	22,676	22,676	...	50,000	4½ „	1,334
Champaran „	33,470	...	33,470	3,157	30,313	50,000	4 „	1,308
Manbhum „	2,967	...	2,967	2,967	...	32,000	4 „	59
Deogur Lodging House Fund	8,806	...	8,806	531	8,275	12,000	4 „	347
TOTAL	3,26,635	1,75,000	5,01,635	62,593	4,39,042			15,074
Carried over	21,70,829	2,77,241	24,48,070	84,577	23,63,493			29,341

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1914, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	21,70,829	2,77,241	24,48,070	84,577	23,63,493			29,341
UNITED PROVINCES OF AGRA AND OUDH.								
Farukhabad	...	44,000	44,000	...	44,000	44,000	4 per cent.	576
Mirzapur	...	58,000	58,000	2,390	55,610	58,000	4 ,,	1,158
Shahjahanpur District Board	30,000	1,50,000	1,80,000	...	1,80,000	2,30,000	4 ,,	2,699
TOTAL	30,000	2,52,000	2,82,000	2,390	2,79,610			4,433
PUNJAB.								
Karnal District Board	(*a*)26,145	...	26,145	5,370	20,775	95,000	4 per cent.	1,046
MADRAS.								
Taluk Board, Erode	7,400	...	7,400	937	6,463	10,000	4 per cent.	296
BOMBAY.								
Dharwar District Local Board	59,266	...	59,266	7,204	52,062	1,60,000	4½ per cent.	2,569
District Local Board, East Khandesh	3,75,600	1,25,000	5,00,000	17,644	4,82,356	5,00,000	4 ,,	19,146
District Local Board, West Khandesh	7,000	28,000	35,000	1	34,999	68,000	4 ,,	633
TOTAL	4,41,266	1,53,000	5,94,266	24,849	5,69,417			22,348
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	26,75,640	6,82,241	33,57,881	1,18,123	32,39,758			57,464
LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
CENTRAL PROVINCES AND BERAR.								
Loans to the Bishop of Nagpur	35,772	...	35,772	...	35,772	35,772	4 per cent.	1,222
BURMA.								
Loans to Landholders and other Notabilities	25,912	11,970	37,882	12,393	25,489	21,960	*Nil*	1,075
Loans to Native Chiefs	36,105	...	36,105	4,826	31,279	47,000	4 & 5 per cent.	1,775
TOTAL	62,017	11,970	73,987	17,219	56,768			2,850
ASSAM.								
Siem of Cherra	7,500	...	7,500	1,500	6,000	15,000	4 per cent.	300
Loans to Manipur State	1,00,000	75,000	1,75,000	...	1,75,000	1,75,000	4 ,,	4,125
TOTAL	1,07,500	75,000	1,82,500	1,500	1,81,000			4,425

BENGAL.									
Prince Mirza Mahomed Babar Bahadur	900	...	900	900	...	3,000	4 per cent.	...	
Prince Yusuf Mirza	1,339	...	1,339	333	1,006	1,500	4 „	46	
Kurmi Wards Estates	21,185	...	21,185	2,945	18,240	59,000	4 „	848	
Prince Jehan Kadir Mirza	8,270	...	8,270	4,552	3,718	80,000	4 „	248	
Maharaja Sir Prodyot Kumar Tagore	35,07,983	...	35,07,983	2,60,000	32,47,983	50,00,000	4 „	1,39,213	
Prince Dilwar Jah Mirza	4,700	...	4,700	1,200	3,500	8,000	4 „	...	
Nawab of Dacca	14,62,300	...	14,62,300	...	14,62,300	16,25,000	3½ & 3 per cent.	25,074	
TOTAL	50,06,677	...	50,06,677	2,69,930	47,36,747			1,65,429	
BIHAR AND ORISSA.									
Bagaina Encumbered Estate	3,970	...	3,970	599	3,371	8,000	4 per cent.	159	
Deogan „ „	29,496	...	29,496	6,320	23,176	67,000	4 „	1,180	
Nawada State	2,53,596	...	2,53,596	6,613	2,46,983	3,00,000	3½ „	8,700	
Two sons of the late Maulvi Khoda Buksh, C.I.E.	3,833	...	3,833	3,885	(c)—52	4,000	4 „	39	
TOTAL	2,90,895	...	2,90,895	17,417	2,73,478			10,078	
UNITED PROVINCES OF AGRA AND OUDH.									
Sardhana Estate (Meerut)	3,54,306	...	3,54,306	25,450	3,28,856	(b) 10,00,000	1 to 6 per cent.	8,539	
Ajodhya „ (Fyzabad)	25,00,000	...	25,00,000	...	25,00,000	25,00,000	4 per cent.	99,989	
Konga „ (Mirzapur)	3,366	...	3,366	249	3,117	4,500	4½ „	151	
Babus of Narhi (Ballia)	1,07,855	...	1,07,855	2,608	1,05,247	1,17,445	3½ „	3,766	
Murarmau Estate (Rae Bareli)	12,00,000	...	12,00,000	20,000	11,80,000	12,00,000	4 „	48,000	
TOTAL	41,65,527	...	41,65,527	48,307	41,17,220			1,60,445	
PUNJAB.									
Nawab Saadat Ali Khan and Kalab Ali Khan of Kamalia	60,130	...	60,130	56,995	3,135	1,00,000	4 per cent.	2,405	
Siraj Uddin Haider of Furrukhnagar	39,302	...	39,302	3,357	35,945	40,000	4 „	1,503	
TOTAL	99,432	...	99,432	60,352	39,080			3,908	
BOMBAY.									
Landholders, etc.									
Maleks of Thasra	12,998	...	12,998	5,588	7,410	15,000	6¼ per cent.	...	
Mir Khudad Khan Walad Mir Khair Mahomed Khan of Talpur	60	...	60	60	...	100	*Nil.*	...	
P. V. Bhiladvala, a Forest Contractor	17,499	...	17,499	2,500	14,999	20,000	6¼ per cent.	983	
Sardar Bhivrao Madhavarao Potnis	42,865	...	42,865	1,580	41,285	50,000	6 „	2,611	
Mir Mahrab Khan Walad Mir Ali Mardan Khan of Talpur	250	...	250	250	...	600	*Nil.*	...	
TOTAL	73,672	...	73,672	9,978	63,694			3,594	

(a) Differs from last year's closing balance for corrections since made.
(b) A part of the loan does not bear any interest.
(c) Refunded in 1914-15.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued.*

BOMBAY—*contd.* NATIVE STATES. KATHIAWAR AGENCY.	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 191 .	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jurisdictional States:—								
1. *Jhalawad Prant.*								
Dharangdhra	...	7,85,983	7,85,983	3,28,221	4,57,762			...
Wadhwan	...	2,49,228	2,49,228	1,94,000	55,228			...
Sayla	...	61,326	61,326	11,000	50,326			...
Chuda	42,746	1,16,849	1,59,595	25,000	1,34,595			1,237
Muli	22,276	549	22,825	16,000	6,825			549
Vanod	42,000	1,419	43,419	13,070	30,349			1,419
Thakur Mia Hamir Khan	...	1,625	1,625	...	1,625			...
Vithalgodh	26,168		26,935	8,126	18,809			767
Khachar Surag Sadul of Chotila	9,886	17,294	27,180	1,500	25,680			346
Khachar Amra Sanga of Sanosra	1,865	4,930	6,795	250	6,545			...
Khachar Bhan Sanga of Sanosra	1,865	4,930	6,795	750	6,045			...
Khachar Jiwa Mesur of Anandpur	11,846	8,545	20,391	770	19,621			488
Khachar Desa Bhoj of Anandpur	14,909	13,954	28,863	1,803	27,060			589
The Kherana of Mulgirasias	3,869	1,958	5,827	1,217	4,610			124
The Dakwadla Mulgirasias	825	2,193	3,018	1,590	1,428			30
The Khantdi Mulgirasis	1,545	85	1,630	165	1,465			55
The Fulzar Mulgirasias	76	1,065	1,141	90	1,051			4
Other States	66	128	194	194	...			6
Bhoika.								
Chandra Singhji Bapubha	1,837	3,220	5,057	1,682	375			34
Gajsinghji Atabhai	698	2,601	3,299	238	3,061			19
Mulubhai Rai Singhji	1,211	260	1,471	...	1,471			35
Raj Malji Jeshibhai	1,113	30	1,143	28	1,115			30
Other States	16,111	3,419	19,530	4,238	15,292			401
Total Jhalawad Prant	2,00,912	12,82,358	14,83,270	6,09,932	8,73,338			6,133
2. *Halar Prant.*								
Nawanagar	12,00,000	38,625	12,38,625	5,28,625	7,10,000			38,625
Wankaner	2,06,728	7,907	2,14,635	32,966	1,81,669			7,907
Dhrol	67,653	52,712	1,20,365	18,305	1,02,060			2,712
Malya	84,165	53,531	1,37,696	61,230	76,466			3,239
Kotda Sangani	1,41,148	1,07,101	2,48,249	56,909	1,91,340			3,303
Kotharia	9,015	230	9,245	9,245	...			258
Gavridad	12,007	446	12,453	446	12,007			446
Pal	16,120	529	16,649	1,712	14,937			529
Gadhka	13,094	22,763	35,857	5,000	30,857			407

Jamkha :—								
Jadeja Dansingji	12,709	498	13,207	4,000	9,207			498
Ratan Sinhji	15,901	530	16,431	4,000	12,431			530
Shahpur	1,280	120	1,400	1,400	...			125
Bhadwa Taluka	...	3,921	3,921	3,921	...			...
Jadeja Akhubhai Hamirji	1,702	367	2,069	1,102	967			59
Jadeja Jorsinghji Jayaji	867	484	1,351	620	731			28
Other States	...	819	819	410	409			...
Vadali :—								
Jadeja Pathaji Muluji	4,488	393	4,881	1,329	3,552			150
Do. Bowaji Veraji	4,064	172	4,236	3,500	736			172
Do. Bhurji Pragji	...	9	9	9	...			9
Rajpara :—								
Jadeja Kalyansingh	1,455	50	1,505	560	945			50
Bhawatsingh Raghabhai	1,694	57	1,751	680	1,071			57
Other States	1,568	58	1,626	1,420	206			61
TOTAL HALAR PRANT	17,95,658	2,91,322	20,86,980	7,37,389	13,49,591			59,165
3. SORATH PRANT.								
Jetpur :—								
Vala Unad Godad	9,000	17,682	26,682	5,918	20,764			255
Do. Vajsur Punja	...	20,967	20,967	9,545	11,422			...
Do. Ala Bhima	30,950	15,138	46,088	2,000	44,088			704
Khan Shri Sherbuland Khanji	...	3,571	3,571	3,355	216			...
Vala Vajsur Valera	...	35,741	35,741	7,000	28,741			...
Dedan :—								
Katila Unad Bhan	13,346	...	13,346	3,770	9,576			590
Do. Surag Bhim	5,740	241	5,981	794	5,187			241
Do. Naja Raning	10,432	3,158	13,590	867	12,723			431
Do. Jaitmal Champraj	7,915	1,941	9,856	704	9,152			299
Vala Jasa Rukhad of Jetpur	36,299	1,187	37,486	6,998	30,488			1,186
Valas Ram Harsur of Khari Bagasra	...	65,894	65,894	38,857	27,037			...
Do. Ram and Vira Mulu of Bagasra	38,453	1,509	39,962	6,585	33,377			3,026
Other States	24	1,355	1,379	1,379	...			433
TOTAL SORATH PRANT	1,52,159	1,68,384	3,20,543	87,772	2,32,771			7,165

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest	Amount Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹	₹	₹
BOMBAY—*contd.*								
KATHIAWAR AGENCY—*contd.*								
Jurisdictional States—contd.								
4. GOHELWAD PRANT.								
Vala State	1,78,235	6,083	1,84,318	31,083	1,53,235			6,083
Kotda Pitha :—								
Vala Khoda Champraj	1,348	320	1,668	200	1,468			48
Do. Laxman Amra	2,310	53	2,363	613	1,750			52
Do. Samat Garkha	1,945	44	1,989	660	1,329			45
Do. Mansia Chomla	1,013	2,620	3,633	441	3,192			34
Do. Deea and Ram Bhim	989	5,412	6,401	688	5,713			33
Do. Bhaya Hathia	1,498	10,214	11,712	1,768	9,944			432
Other States	2,501	1,951	4,452	2,263	2,189			136
Bhadli :—								
Khachar Lakha Kala	1,023	1,907	2,930	600	2,330			27
Do. Dada Kala	1,025	2,257	3,282	475	2,807			33
Do. Ebhal Ram	2,486	3,978	6,464	1,648	4,816			65
Do. Raw Bhim	265	1,097	1,362	...	1,362			12
Other States	1,307	674	1,981	869	1,112			48
Itaria :—								
Khachar Ram Devait	6,431	4,072	10,503	1,469	9,034			196
Do. Sadul Devait	2,240	2,163	4,403	1,702	2,701			60
Do. Mota Jiva	1,086	46	1,132	682	450			46
Do. Nana Jiwa	873	39	912	912	...			60
Vankia :—								
Khachar Ghela Rukhad and Ranig Dasa	...	1,646	1,646	704	942			...
Do. Surag Vikamshi	1,298	3,403	4,701	1,031	3,670			44
Other States	877	989	1,866	546	1,320			52
Kariana :—								
Khachar Luna Devait	4,976	179	5,155	239	4,916			179
Do. Kala Raja	1,306	50	1,356	41	1,315			45
Do. Bhoka Raja	1,064	202	1,266	41	1,225			36
Do. Bhura Bhoj	1,279	47	1,326	41	1,285			44
Do. Mulu Bhoj	6,480	9,219	15,699	190	15,509			244
Total Gohelwal Prant	2,23,855	58,665	2,82,520	48,906	2,33,614			8,034
Total jurisdictional states	(a) 23,72,584	18,00,729	41,73,313	14,83,999	26,89,314	(b)	4 per cent.	80,497

Kathiawar Agency—Non-jurisdictional States	(a) 12,59,731	...	12,59,731	2,39,363	10,20,368	(b)	4 and 5 per cent.	44,575
TOTAL KATHIAWAR AGENCY	36,32,315	18,00,729	54,33,044	17,23,362	37,09,682			1,25,072
Mahi Kantha Agency.								
Jurisdictional States :—								
Pol	...	182	182	182	...	18,007	4 per cent.	1
Ambliara	16,120	...	16,120	3,000	13,120	17,915	4 „	...
Dabha	9,033	...	9,033	525	8,508	9,150	4 „	75
Gabat	2,300	71	2,371	920	1,451	2,371	4 „	71
Ghodasar	2,001	87	2,088	2,088	...	2,400	4 „	96
Idar	1,100	41	1,141	612	529	1,141	4 „	41
Ilol	1,23,753	5,02,218	6,25,971	1,00,697	5,25,274	10,88,910	4 „	5,838
Kadoli	31	207	238	238	...	8,915	4 „	207
Katosan	1,407	66	1,473	1,473	...	1,700	4 „	77
Khadal	20,745	774	21,519	2,849	18,670	21,519	4 „	774
Magodi	6,500	227	6,727	6,727	...	6,727	4 „	299
Malpur	3,500	136	3,636	3,636	...	3,636	4 „	136
Pethapur	11,000	1,256	12,256	2,764	9,492	26,000	4 „	391
Punadra	4	128	132	132	...	3,900	4 „	128
Ranasan	(c) 5,440	224	5, 664	1,223	4,441	6,800	4 „	224
Rupal	7,323	313	7,636	1,040	6,596	8,624	4 „	610
Sathamba	3,136	6,191	9,327	525	8,802	9,327	4 „	121
Vedagaum	11,605	516	12,121	2,516	9,605	13,605	4 „	516
Valasna	5,660	228	5,888	1,028	4,860	6,650	4 „	228
Vasna	2,400	96	2,496	1,668	828	2,496	4 „	96
Likhi	7,200	985	8,185	1,732	6,453	16,013	4 „	260
Non-Jurisdictional Estates	195	13	208	208	...	500	4 „	14
	(c) 1,33,229	...	1,33,229	63,551	69,678	1,74,171	5 „	3,404
TOTAL MAHI KANTHA AGENCY	3,73,682	5,13,959	8,87,641	1,99,334	6,88,307	...	...	13,607
Total Kathiawar and Mahi Kantha Agencies—Carried over	40,05,997	3,14,688	63,20,685	19,22,696	43,97,989	...	...	1,38,679

(a) Revised balance.
(b) Loans were not separately sanctioned. The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor in Kathiawar to meet advances according to requirements.
(c) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Bombay—*contd.*								
Total Kathiawar and Mahi Kantha Agencies. Brought forward	₹ 40,05,997	₹ 23,14,688	₹ 63,20,685	₹ 19,22,696	₹ 43,97,989	₹	₹	₹ 1,38,679
Rewa Kantha Agency.								
Jurisdictional States:—								
Bhadarwa	...	82	82	82	...	5,000	4 per cent.	82
Chhatra Singhji Rai Singhji	2,552	109	2,661	2,661	...	3,552	4 „	138
Sihora	10,508	...	10,508	10,508	...	12,065	4 „	263
Sunth	90,000	...	90,000	13,600	76,400	1,50,000	4 „	...
Other States	490	12	502	398	104	502	4 „	12
Non-Jurisdictional Estates	25,276	...	25,276	11,050	14,226	33,030	5 „	1,440
Total Rewa Kantha Agency	1,28,826	203	1,29,029	38,299	90,730			1,935
Palanpur Agency.								
Jurisdictional States:—								
Thara Waghela Godadsinghji	2,000	1,146	3,146	300	2,846	20,917	4 „	53
Chaman Singhji	2,161	208	2,369	2,369	...	37,138	4 „	227
Khanji	6,175	1,917	8,092	1,697	6,395	30,876	4 „	219
Tharad	60,000	42,221	1,02,221	10,350	91,871	1,56,392	4 „	2,519
Palanpur	1,00,000	5,33,996	6,33,996	1,00,677	5,33,319	15,29,897	4 „	4,540
Radhanpur	7,00,000	25,359	7,25,359	77,455	6,47,904	7,25,359	4 „	25,359
Warahi	20,330	781	21,111	5,000	16,111	21,111	4 „	781
Wao	22,217	...	22,217	9,909	12,308	48,762	4 „	867
Javansinghji	2,000	53	2,053	400	1,653	2,000	4 „	53
Genkuvarbai (widow of Bhupatsinghji)	2,000	53	2,053	500	1,553	2,053	4 „	53
Non-Jurisdictional Estates	1,86,778	...	1,86,778	77,655	1,09,123	2,10,385	5 „	5,123
Total Palanpur Agency	11,03,661	6,05,734	17,09,395	2,86,312	14,23,083			39,794
Bijapur Agency.								
Jurisdictional States:—								
Jath	2,24,018	15,000	2,39,018	1,042	2,37,976	3,69,328	4 „	8,958
Surat Agency.								
Jurisdictional States:—								
Sachin	2,29,750	...	2,29,750	67,667	1,62,083	2,29,750	4½ „	3,651
Total Native States	56,92,252	29,35,625	86,27,877	23,16,016	63,11,861			1,93,017
Total Landholders (see p. 335)	73,672	...	73,672	9,978	63,694			3,594
Total Bombay	57,65,924	29,35,625	87,01,549	23,25,994	63,75,555			1,96,611
TOTAL LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,55,33,744	30,22,595	1,85,56,339	27,40,719	1,58,15,620			5,44,968

ADVANCES UNDER SPECIAL LAWS.								
Burma.								
Advances to Damin Fishermen	3,850	3,580	7,430	7,190	240			282
Bengal.								
Drainage and Embankment Advances	2,42,355	18,384	2,60,739	75,482	1,85,257			3,500
Bihar and Orissa.								
Drainage and Embankment Advances	—*24,016*	67,178	43,162	2,402	40,760			129
Advances under the Public Demand Recovery Act of 1895	47,215	563	47,778	17,061	30,717			2,690
Total	23,199	67,741	90,940	19,463	71,477			2,819
United Provinces of Agra and Oudh.								
Bundelkhand Encumbered Estates Act	16,53,781	539	16,54,320	1,16,572	15,37,748			60,227
Bombay.								
Kaira and Panch Mahals Thakors	1,25,092	17,270	1,42,362	29,078	1,13,284			
Ahmedabad Talukdars	5,67,119	41,527	6,08,646	62,097	5,46,549	3,79,773	4, 5 & 6½ per cent.	6,961
Broach Talukdars	54,560	7,420	61,980	12,984	48,996	10,50,511	4, 5 & 6½ „	31,321
						83,921	5 & 6½ „	3,318
Total	7,46,771	66,217	8,12,988	1,04,159	7,08,829			41,600
TOTAL ADVANCES UNDER SPECIAL LAWS	26,69,956	1,56,461	28,26,417	3,22,866	25,03,551			1,08,428
ADVANCES TO CULTIVATORS.								
Central Provinces and Berar.								
Advances for improvement of land	(*a*)10,09,113	6,64,082	16,73,195	2,78,451	13,94,744			
Advances for relief of Agriculturists and other purposes	(*a*)4,28,665	5,83,399	10,12,064	3,11,183	7,00,881			
Loans to Co-operative Credit Societies	1,400	...	1,400	1,150	250			
Total	14,39,178	12,47,481	26,86,659	5,90,784	20,95,875			87,400
Burma.								
Advances for improvement of land	26,943	12,690	39,633	9,322	30,311			1,134
Advances for relief of Agriculturists and other purposes	10,81,969	9,49,855	20,31,824	10,58,913	9,72,911			83,826
Loans to Co-operative Credit Societies	1,72,980	1,97,057	3,70,037	65,024	3,05,013			10,291
Total	12,81,892	11,59,602	24,41,494	11,33,259	13,08,235			95,251
Carried over	27,21,070	24,07,083	51,28,153	17,24,043	34,04,110			1,82,651

(*a*) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1914, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1913.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹			₹
Brought forward	27,21,070	24,07,083	51,28,153	17,24,043	34,04,110			1,82,651
Assam.								
Advances for improvement of land	...	65	65	65	...			523
Advances for relief of Agriculturists and other purposes	(a)6,54,335	2,86,934	9,41,269	89,190	8,52,079			17,136
Loans to Co-operative Credit Societies	(a)44,970	10	44,980	4,932	40,048			1,180
Total	6,99,305	2,87,009	9,86,314	94,187	8,92,127			18,839
Bengal.								
Advances for improvement of land	2,60,909	55,756	3,16,665	1,04,903	2,11,762			15,587
Advances for relief of Agriculturists and other purposes	3,99,391	4,39,721	8,39,112	1,59,170	6,79,942			16,107
Loans to Co-operative Credit Societies	(a)90,341	3,687	94,028	15,032	78,996			3,449
Total	7,50,641	4,99,164	12,49,805	2,79,105	9,70,700			35,143
Bihar and Orissa.								
Advances for improvement of land	8,61,764	46,935	9,08,699	2,22,650	6,86,049			42,480
Advances for relief of Agriculturists and other purposes	5,46,422	5,52,068	10,98,490	4,90,154	6,08,336			1,12,739
Loans to Co-operative Credit Societies	7,178	3,858	11,036	3,321	7,715			300
Total	14,15,364	6,02,861	20,18,225	7,16,125	13,02,100			1,55,519
United Provinces of Agra and Oudh.								
Advances for improvement of land	64,09,814	30,80,298	94,90,112	8,45,453	86,44,659			3,35,219
Advances for relief of Agriculturists and other purposes	24,25,360	1,03,80,490	1,28,05,850	17,23,657	1,10,82,193			1,11,931
Loans to Co-operative Credit Societies	32,574	72	32,646	6,326	26,320			1,391
Total	88,67,748	1,34,60,860	2,23,28,608	25,75,436	1,97,53,172			4,48,541
Punjab.								
Advances for improvement of land	(a)14,53,054	3,19,324	17,72,378	2,45,321	15,27,057			86,631
Advances for relief of Agriculturists and other purposes	6,75,286	2,72,551	9,47,837	4,31,434	5,16,403			30,492
Loans to Co-operative Credit Societies	(a)69,155	...	69,155	4,560	64,595			2,738
Total	21,97,495	5,91,875	27,89,370	6,81,315	21,08,055			1,19,861
Madras.								
Advances for improvement of land	33,21,530	3,08,479	36,30,009	3,65,374	32,64,635			1,67,076
Advances for relief of Agriculturists and other purposes	16,66,411	4,28,359	20,94,770	3,56,800	17,37,970			1,04,689
Loans to Co-operative Credit Societies	31,109	...	31,109	5,399	25,710			1,374
Total	50,19,050	7,36,838	57,55,888	7,27,573	50,28,315			2,73,139

BOMBAY.									
Advances for improvement of land	1,46,20,171	21,68,431	1,67,88,602	43,07,066	1,24,81,536			9,20,706
Advances for relief of Agriculturists and other purposes	2,71,799	18,000	2,89,799	28,385	2,61,414			8,728
Loans to Co-operative Credit Societies								
TOTAL	1,48,91,970	21,86,431	1,70,78,401	43,35,451	1,27,42,950			9,29,434
TOTAL ADVANCES TO CULTIVATORS R	3,65,62,643	2,07,72,121	5,73,34,764	1,11,33,235	4,62,01,529			21,63,127
MISCELLANEOUS LOANS AND ADVANCES.								
UNITED PROVINCES OF AGRA AND OUDH.								
Proprietors of the Babhnauli concern for establishment of Central Sugar Factory	...	7,00,000	7,00,000	...	7,00,000	7,00,000	5 per cent.	...
PUNJAB.								
Advances for replacement of Brood mares in the Jhelum Colony	79,662	38,505	1,18,167	53,024	65,143	50,000	4 per cent.	2,801
Advances for replacement of Camels in the Chenab Colony	61,425	17,504	78,929	21,679	57,250	25,000	4 per cent.	1,436
Advances to Salvation Army at Ludhiana	3,000	...	3,000	500	2,500	5,000	6¼ per cent.	188
Advances to poorer inhabitants at Dera Ghazi Khan	69,926	...	69,926	21,058	48,868			3,449
TOTAL	2,14,013	56,009	2,70,022	96,261	1,73,761			7,874
BOMBAY.								
Loans to Rabaries (cattle Graziers)	22,220	1,290	23,510	16,948	6,562			1,863
TOTAL MISCELLANEOUS LOANS AND ADVANCES	2,36,233	7,57,299	9,93,532	1,13,209	8,80,323			9,737
GRAND TOTAL R	8,69,02,413	2,82,00,535	11,51,02,948	1,62,31,490	9,88,71,458			40,56,643
Grand Total converted into £ at R15=£1 £	5,793,494	1,880,036	7,673,530	1,082,099	6,591,431			2,70,418
Distribution of the Grand Total—								
Central Provinces and Berar	36,53,212	15,02,481	51,55,693	7,61,526	43,94,167			1,78,406
Burma	25,60,910	12,15,152	37,76,062	12,83,340	24,92,722			1,42,892
Assam	8,18,958	3,97,009	12,15,967	98,848	11,17,119			23,750
Bengal	1,25,66,996	8,94,529	1,34,61,525	8,57,168	1,26,04,357			4,05,498
Bihar and Orissa	29,07,083	9,00,602	38,07,685	8,69,652	29,38,033			2,18,422
United Provinces of Agra and Oudh	2,61,78,634	1,53,94,649	4,15,73,283	34,18,575	3,81,54,708			11,33,868
Punjab	50,77,255	8,16,712	58,93,967	10,24,547	48,69,420			2,33,960
Madras	75,89,598	11,45,838	87,35,436	8,83,744	78,51,692			(b) 3,88,877
Bombay	2,55,49,767	59,33,563	3,14,83,330	70,34,090	2,44,49,240			13,30,970

(a) Differs from last year's closing balance for corrections since made.
(b) Exclusive of R59,924, being the interest on Loans to Local Board's for Railway Construction (*vide* Account No. 91, page 344).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1914, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1913.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1914.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	℟	℟	℟	℟	℟	℟		℟
MADRAS.								
Imperial.								
Tanjore District Board Railway	10,01,737	...	10,01,737	31,334	9,70,403	12,34,720	4 per cent.	39,756
Converted into £ at ℟15=£1 £	66,782	...	66,782	2,089	64,693			2,650
Provincial.								
Kristna	15,16,794	...	15,16,794	75,524	14,41,270	18,52,636	4 per cent.	59,924
Converted into £ at ℟15=£1 £	101,120	...	101,120	5,035	96,085			3,995
TOTAL ℟	25,18,531	...	25,18,531	1,06,858	24,11,673			99,680
Total converted into £ at ℟15=£1 £	167,902	...	167,902	7,124	160,778			6,645

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1st April 1913. Debits.	UNADJUSTED BALANCES. 1st April 1913. Credits.	No. of Items.
His Majesty's Imperial Government.	£	£	
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East Indian Station	50,710	...	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	11,120	...	2
Enlistment of Natives of India for service in the Colonies	492	...	3
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	3,764	...	4
Postal and Money Order Transactions	(a)241,695	...	5
Little Basses Light Vessel Dues	...	1,242	6
Balances of Shipping Masters' Accounts	...	2,031	7
Expenses in India in connection with the Indian Force in North China	2,488	...	8
Ditto ditto employment of a Mountain Battery in Egypt	...	(a)888	9
Additional Troops lent for Service at Hong Kong in 1912	3,289	...	10
Grant in lieu of prize money to the crews of His Majesty's Ships employed in the Persian Gulf	...	...	11
Moiety of expenditure incurred in connection with Defence Works at Aden	...	3,333	12
Indian Native Regiments lent for service in the Colonies	40	...	13
Expenses in India in connection with the employment of Indian Native Troops at Robat	...	(a)5,425	14
Moiety of expenditure in India in connection with Troops lent for service in Persia	(a)17,111	...	15
Ditto ditto ditto Lights at Perim Island	74	...	16
Expenditure in India in connection with the Coronation of His Majesty the King	...	569	17
Teak shipped from India	...	10,668	18
Moiety of expenditure in India in connection with Persian Gulf Radio Offices	...	...	19
Ditto Lighting and Buoying the Persian Gulf	1,717	...	20
Ditto Surveying the Persian Gulf	...	...	21
Turco-Persian Frontier Commission	...	...	22
Miscellaneous	(a)47,218	...	23
	379,718	24,156	
His Majesty's Indian Government in London.			
Family and Miscellaneous Remittances made by means of Rolls, etc. (including allotments of Pay of British Soldiers serving in India)	...	(a)16,202	24
Remittances by Administrators-General	...	2,842	25
East Indian Railway Company, Advances in England for purchase of stores, etc.	...	...	26
South Indian Railway Company, Ditto ditto	...	...	27
Bengal and North-Western Railway Company, Ditto ditto	...	...	28
Great Indian Peninsula Railway Company, Ditto ditto	...	...	29
Bombay, Baroda and Central India Railway Company, Ditto ditto	...	...	30
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	...	...	31
South Indian Railway Company, Special payment to be adjusted against the Company's share of Surplus profits	...	...	32
Stores purchased in England chargeable to Provincial and Local Funds and to Native States	...	1	33
Stores chargeable to the Twante Canal Project, Burma	...	...	34
Nickel supplied for coinage purposes	...	...	35
Bills drawn by the Mission to the Court of Persia	...	8,000	36
Pay and Pensions chargeable to Native States, Foreign Funds, etc.	...	...	37
General Provident Fund	...	...	38
National Health Insurance Stamps for India	...	...	39
Purchase of Silver	...	...	40
Gold received from India	453,025	...	41
Employment of Royal Indian Marine vessels on home trooping	26,950	...	42
Miscellaneous	...	(a)30,467	43
	479,975	57,512	
	859,693	81,668	

(a) Differs from last year's closing
(b) Includes £30,000 rental paid to

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1914 the commencement and close of that Year.

No. of Items.	1913-14. INDIA. Debits (Payments).	1913-14. INDIA. Credits (Receipts).	1913-14. ENGLAND. Debits (Payments).	1913-14. ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES. 31st MARCH 1914. Debits.	UNADJUSTED BALANCES. 31st MARCH 1914. Credits.
	£	£	£	£	£	£
1	250,656	...	...	249,979	51,387	...
2	37,509	44	...	37,873	10,712	...
3	1,503	47	...	1,704	244	...
4	10,755	166	...	11,033	3,320	...
5	1,300,109	207,226	...	1,196,545	138,033	...
6	36	3,180	2,822	...	...	1,564
7	372	1,554	1,994	...	...	1,219
8	31,146	14,830	...	19,749	...	945
9	9,123	423	...	6,000	1,812	...
10	65,983	47,475	...	18,993	2,804	...
11	...	5,085	5,085	...	...	...
12	...	...	...	...	...	3,333
13	1,593	681	341	1,234	59	...
14	5,550	...	...	125	...	...
15	27,576	3,319	...	39,642	1,726	...
16	...	...	...	74	...	...
17	...	...	894	...	...	175
18	17,141	...	...	6,473	...	...
19	21	...	...	13	8	...
20	16,182	23	...	4,059	13,817	...
21	6,747	...	...	3,592	3,155	...
22	5,616	71	...	...	5,545	...
23	86,047	43,939	13,697	47,320	55,703	...
	1,873,665	328,063	24,333	1,644,408	288,325	7,236
24	87	129,155	132,106	...	...	13,164
25	142	...	36,949	39,532	...	5,283
26	...	1,648,618	(b)1,650,090	1,472	...	...
27	...	698,438	702,645	4,207	...	...
28	...	71,821	72,740	919	...	...
29	...	1,907,196	1,908,622	1,337	89	...
30	920	661,427	661,427	920	...	...
31	...	15,520	15,520	...	...	...
32	...	5,000	5,000	...	...	...
33	18	302,167	302,048	...	...	102
34	...	18,167	18,167	...	...	...
35	...	12,111	12,111	...	...	...
36	...	68,000	72,000	...	...	4,000
37	1	8,199	8,090	...	...	...
38	4,354	153	...	4,180	21	...
39	23	62,876	62,853	...	...	...
40	555	4,528,611	4,528,056	...	...	...
41	...	1	...	453,024	...	...
42	30	30,116	3,428	...	292	...
43	47,538	30,714	20,361	9,569	...	2,851
	53,776	10,198,290	10,212,213	515,160	402	25,400
	1,927,441	10,526,353	10,236,546	2,159,568	288,727	32,636

balance for corrections since made.
the South Behar Railway Company.

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1914, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1913.		Bills Drawn on India.		Bills Discharegd in India.		Bills Outstanding on 31st March 1914.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect t reo.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
Charged under Secretary of State's Bills :	₹	£	₹	£	₹	£	₹	£
In Calcutta	7,54,000	50,199	19,77,82,624	13,242,670	19,76,75,095	13,235,310	8,61,529	57,559
In Madras	4,02,000	(a)26,764	7,46,60,793	4,998,466	7,48,17,910	5,008,863	2,44,883	16,367
In Bombay	12,09,000	80,522	19,35,25,298	12,959,691	19,34,82,769	12,956,584	12,51,529	83,629
TOTAL	23,65,000	(a)157,485	46,59,68,715	31,200,827	46,59,75,774	31,200,757	23,57,941	157,555
	₹	£						
Deduct—Amount remitted from Bombay on account of Gold Standard Reserve.	3,22,50,000	2,150,000	3,22,50,000	2,150,000	3,22,50,000	2,150,000		
			43,37,18,715	29,050,827	43,37,25,774	29,050,757		

	₹
Amount of Bills drawn	46,59,68,715
Sterling (£31,200,827) received in respect of Bills drawn converted at 1*s.* 4*d.* the rupee	46,80,12,405
Difference on account of Exchange	20,43,690

The average rate of Exchange on Bills drawn as above (₹46,59,68,715=£31,200,827) during the year was *s.* 1 *d.* 4·0701743

(a) Differs from last year's closing balance by £1 for correction since made.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1914.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1913.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1914.	DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.							District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.	India.		Rs.		Rs.		Rs.		Rs.		Rs.
1	6,96,41,140	1	81,20,130	3	29,88,562	12	66,74,697	17	8,74,24,529	India, General	17	5,55,30,821	12	61,05,402	3	56,32,386	1	80,24,813	1	3,57,68,220
...	...	...	...	1	26,59,615	22	1,44,83,842	23	1,71,43,457	Central Provinces and Berar	23	1,73,47,560	22	1,47,27,077	1	26,20,483	...	...	...	...
...	...	...	...	3	80,80,392	38	1,23,35,188	41	2,04,15,580	Burma	42	1,90,04,423	39	1,19,81,008	3	70,23,415	...	...	...	...
...	...	...	...	...	...	13	39,82,294	13	39,82,294	Assam	13	38,26,516	13	38,26,516	...	...	...	...	...	...
...	...	(a)	5,17,189	1	5,33,025	27	58,86,659	28	69,36,873	Bengal	28	92,67,561	27	75,05,477	1	9,52,002	(a)	8,10,082	...	...
...	...	...	...	1	7,60,767	20	56,74,757	21	64,35,524	Bihar and Orissa	20	68,88,914	19	60,14,260	1	8,74,654	...	...	...	...
...	...	...	...	5	34,06,974	49	1,00,02,739	54	1,34,09,713	United Provinces of Agra and Oudh.	54	1,46,26,447	49	1,16,62,753	5	29,63,694	...	...	...	...
...	...	...	...	2	21,28,611	29	73,60,190	31	94,88,801	Punjab	31	1,02,06,462	29	66,51,771	2	35,54,691	...	...	...	...
...	...	...	...	...	...	6	14,73,080	6	14,73,080	N.-W. Frontier Province	6	19,36,531	6	19,36,531	...	...	...	...	...	...
1	2,91,37,659	1	56,70,625	10	49,86,433	27	1,70,67,698	39	5,68,62,420	Madras	39	4,28,00,842	27	1,69,45,764	10	48,98,198	1	67,57,931	1	1,41,98,949
1	3,48,51,665	1	96,27,502	10	74,29,515	27	1,39,16,014	39	6,58,24,696	Bombay	40	5,26,87,722	30	1,27,80,635	10	81,32,518	1	77,16,440	1	2,40,58,129
3	13,36,30,464	3	2,39,35,446	36	3,29,73,899	270	9,88,57,158	312	28,93,96,967	**Total India**	315	23,41,23,799	273	10,01,37,194	36	3,66,52,041	3	2,33,09,266	3	7,10,25,298
									£			£								
									19,293,131 (b)	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1		15,608,253								
									9,789,634	**England.** Home Treasury of the Government of India		(c) 8,157,732								
									29,082,765	£ GRAND TOTAL £		23,765,985								

(a) This balance together with the balance shown against 'India, General' is held in the Presidency Bank of Bengal, Calcutta.
(b) Of this amount £1,005 664 represents the funds of the Gold Standard Reserve.
(c) " £24,962 " " " " "

DELHI;
The 20th November 1914.

R. A. GAMBLE,
Comptroller and Auditor General.

APPENDIX A.

Finance and Revenue Accounts

OF THE

GOVERNMENT OF INDIA

FOR

1913-14.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1913-1914, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue	2	36,94,33,200	4,18,74,014	10,03,13,700	1,75,97,108	15,26,71,413	4,27,24,184	1
Railway Irrigation and other Capital not charged to Revenue—								
Capital contributed by Native States towards outlay in State Railways	79A	30,00,000	...	...	...	...	...	2
Capital raised through Companies towards outlay on State Railway	74A	5,20,000	...	...	...	...	...	3
Outlay of Railway Companies - Repayments	79	...	...	...	...	...	...	4
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	24,70,385	...	...	...	...	...	5
Permanent Debt incurred	82	3,00,00,000	...	...	...	...	...	6
Temporary Debt incurred	82A	...	...	...	...	...	...	7
Unfunded Debt—								
Deposits of Service Funds	84	10,92,522	...	...	...	...	...	8
Savings Bank Deposits	85	12,54,91,261	4,46,840	5,49,860	1,66,021	9,21,866	5,63,652	9
TOTAL		12,65,83,783	4,46,840	5,49,860	1,66,021	9,21,866	5,63,652	10
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	18,81,245	9,14,026	...	4,80,842	...	11
Appropriation for Reduction of Debt	96	13,87,329	12,80,000	...	...	60,000	2,00,000	12
Deposits of Local Funds	86	13,18,202	51,14,468	59,95,370	32,22,141	1,19,35,543	88,51,717	13
Deposits of Sinking Funds	87	...	208	...	...	4,37,645	...	14
Gold Standard Reserve	...	1,42,25,244	...	...	...	...	...	15
Departmental and Judicial Deposits	89	14,85,80,052	1,76,82,017	2,21,57,640	44,84,663	4,69,00,323	1,69,21,357	16
Advances	97	4,78,06,778	21,91,041	33,22,784	10,47,210	14,90,859	5,88,849	17
Suspense Accounts	98	12,34,434	1,631	19,982	...	3,668	...	18
Miscellaneous	100	5,64,476	...	...	...	...	...	19
TOTAL		21,51,25,515	2,81,50,610	3,24,09,802	87,54,014	6,13,08,880	2,65,61,923	20
Loans and Advances by Imperial Government	90	23,09,615	...	...	...	...	...	21
Loans and Advances by Provincial Governments	90A	...	7,61,526	12,83,340	98,848	8,57,168	8,69,652	22
Loans to Local Boards for Railway Construction	91	...	...	...	...	...	...	23
Remittances—								
Inland Money Orders	101	56,40,63,693	...	...	...	...	...	24
Other Departmental Accounts	"	*—3,60,20,128*	42,12,206	10,05,848	25,27,755	1,43,37,637	1,15,77,657	25
Net Receipts by Civil Treasuries from—								
Post Office	"	1,06,76,500	1,45,65,251	3,93,30,808	96,13,042	99,88,964	*—59,44,392*	26
Railway	"	5,27,91,914	*—47,68,884*	61,60,378	*—9,09,211*	53,91,666	*—22,60,246*	27
Net Receipts from Civil Treasuries by—								
Telegraph	"	1,03,66,576	...	...	...	...	...	28
Marine	"	37,05,782	...	...	...	...	...	29
Military Works Services	"	1,10,52,912	...	...	...	...	...	30
Military	"	19,98,54,378	...	...	...	...	...	31
Remittance Account between England and India	104	11,51,56,487	1,39,614	12,44,793	26,559	4,31,044	1,32,650	32
TOTAL		93,16,48,114	1,41,48,187	4,77,41,827	1,12,58,145	3,01,49,311	35,05,669	33
Secretary of State's Bills drawn	93	...	...	...	...	...	...	34
Total Receipts		1,68,10,90,612	8,53,81,177	18,22,98,529	3,78,74,136	24,59,08,638	7,42,25,080	35
Opening Balance	94	8,74,24,529	1,71,43,457	2,04,15,580	39,82,294	69,36,873	64,35,524	36
GRAND TOTAL	4	1,76,85,15,141	10,25,24,634	20,27,14,109	4,18,56,430	25,28,45,511	8,06,60,604	37

of INDIA on the 31st March 1914; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1914.

No. of Item	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	
1	11,15,16,427	8,83,63,640	16,00,99,332	18,06,65,338	1,26,52,58,356	84,350,557	856,618	85,207,175
2	...	...	...	...	30,00,000	200,000	...	200,000
3	...	...	...	...	5,20,000	34,667	...	34,667
4	...	...	...	...	...	...	5,637	5,637
5	...	...	...	...	24,70,385	164,692	4,832,788	4,997,480
6	...	...	...	...	3,00,00,000	2,000,000	...	2,000,000
7	...	...	...	...	...	...	...	...
8	...	...	16,233	2,34,355	13,43,110	89,541	...	89,541
9	8,42,278	7,14,222	9,99,715	10,56,532	13,17,52,247	8,783,483	...	8,783,483
10	8,42,278	7,14,222	10,15,948	12,90,887	13,30,95,357	8,873,024	...	8,873,024
11	50,704	...	...	15,58,566	48,85,383	325,692	...	325,692
12	4,50,000	1,40,000	2,50,000	13,70,000	51,37,329	342,489	...	342,489
13	1,57,74,314	1,02,62,696	2,34,26,656	1,31,64,095	9,90,65,202	6,604,347	...	6,604,347
14	...	...	...	2,19,526	6,57,379	43,825	...	43,825
15	...	...	...	5,00,77,839	6,43,03,083	4,286,872	9,728,845	14,015,717
16	6,24,15,155	3,10,37,936	4,60,91,881	5,68,09,242	45,30,89,266	30,205,951	...	30,205,951
17	29,23,463	74,80,060	64,51,949	1,07,03,312	8,40,06,305	5,600,420	16,536	5,616,956
18	...	141	51,229	1,398	13,12,483	87,499	...	87,499
19	...	...	...	...	5,64,476	37,632	56	37,688
20	8,16,13,636	4,89,20,833	7,62,71,715	13,30,03,978	71,30,20,906	47,534,727	9,745,437	57,280,164
21	...	3,14,985	2,49,510	27,91,299	56,65,409	377,694	...	377,694
22	34,18,575	10,24,547	8,83,744	70,34,090	1,62,31,490	1,082,099	...	1,082,099
23	...	...	1,06,858	...	1,06,858	7,124	...	7,124
24	...	...	...	...	56,40,63,693	37,604,247	...	37,604,247
25	1,73,72,714	1,77,33,003	3,86,518	*—3,28,13,701*	3,19,509	21,301	...	21,30[illegible]
26	*—1,71,77,868*	*—74,50,417*	*—1,55,37,601*	*—1,28,17,539*	2,52,46,748	1,683,116	...	1,683,116
27	2,40,89,994	3,27,29,193	3,80,80,158	6,59,91,232	21,72,96,194	14,486,413	...	14,486,413
28	...	...	...	...	1,03,66,576	691,105	...	691,105
29	...	...	...	...	37,05,782	247,052	...	247,052
30	...	...	...	...	1,10,52,912	736,861	...	736,861
31	...	...	...	...	19,98,54,378	13,323,625	...	13,323,625
32	1,65,936	4,61,703	13,97,091	3,87,39,430	15,78,95,307	10,526,353	2,159,568	12,685,921
33	2,44,50,778	4,34,73,482	2,43,26,166	5,90,99,422	1,18,98,01,099	79,320,073	2,159,568	81,479,641
34	...	...	...	...	...	...	29,050,827	29,050,827
35	22,18,41,692	18,28,11,709	26,29,53,273	38,47,85,014	3,35,91,69,860	223,944,657	46,650,875	270,595,532
36	1,34,09,713	1,09,61,881	5,68,62,420	6,58,24,696	28,93,96,967	19,293,131	9,789,634	29,082,765
37	23,52,51,405	19,37,73,590	31,98,15,693	45,06,09,710	3,64,85,66,827	243,237,788	56,440,509	299,678,297

No. 95.—Account of the Aggregate of Balance of Public Money in the Treasuries of India 1913-1914, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure	3	37,07,39,146	3,58,14,125	5,98,41,045	1,86,53,183	7,14,01,370	3,61,64,544	1
Add—Provincial Surpluses transferred to Deposits	3	...	18,81,245	9,14,026	...	4,80,842	...	2
Deduct—Provincial deficits charged to Deposit	...	...	...	...	*22,17,691*	...	*9,20,062*	3
TOTAL		37,07,39,146	3,76,95,370	6,07,55,071	1,64,35,492	7,18,82,212	3,52,44,482	4
Railway Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	22,07,348	18,86,658	...	...	—15,000	5
Outlay on State Railways	73	11,22,69,200	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	61,60,836	...	...	...	...	...	7
Outlay of Railway Companies—								
Payments for Capital Outlay	79	32,22,357	...	...	...	...	...	8
Raised and deposited by Railway Companies—								
Payments for discharge of debentures		...	...	...	...	...	...	9
TOTAL		12,16,52,393	22,07,348	18,86,658	...	...	—15,000	10
Permanent Debt discharged—								
Sterling Debt—								
India Bonds	82	...	...	...	...	...	...	11
Indian Midland Ry. Debentures	82	...	...	...	...	...	...	12
Madras Railway Debentures	82	...	...	...	...	...	...	13
Rupee Debt—								
4½ p. c.	82	19,400	...	...	...	...	...	14
4 p. c.	82	12,15,700	...	...	...	...	...	15
3½ p. c.	82	...	...	...	...	...	...	16
3 p. c.	82	(*a*) 2,73,800	...	...	...	...	...	17
Provincial Debentures	82	100	...	...	...	...	...	18
TOTAL		15,09,000	...	...	...	...	...	19
Temporary Debt discharged	82 A	...	...	...	...	...	...	20
Unfunded Debt—								
Special Loans	82B	...	...	...	...	...	...	21
Deposits of Service Funds	84	11,96,195	...	...	...	...	...	22
Savings Bank Deposits	85	9,61,08,934	1,70,687	3,71,579	44,884	3,73,573	1,55,694	23
TOTAL		9,73,05,129	1,70,687	3,71,579	44,884	3,73,573	1,55,694	24
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	...	...	...	...	22,17,691	...	9,20,062	25
Deposits of Local Funds	86	12,39,973	47,67,106	54,27,917	30,30,229	96,65,373	66,38,778	26
Gold Standard Reserve	...	1,43,85,000	...	...	...	...	...	27
Departmental and Judicial Deposits	89	14,69,62,539	1,78,25,952	2,17,70,971	41,34,339	4,56,55,715	1,71,09,930	28
Advances	97	4,80,15,133	21,92,085	35,80,026	9,82,937	17,16,515	5,38,848	29
Suspense Accounts	98	9,39,605	35,565	32,977	14,424	2,42,099	10,190	30
Exchange on Remittance Account	99	2,842	...	...	...	...	...	31
Miscellaneous	100	3,05,066	...	...	...	...	...	32
TOTAL		21,18,48,223	2,48,20,709	3,08,11,891	1,03,79,620	5,72,79,702	2,52,17,808	33
Loans and Advances by Imperial Government	90	10,14,967	...	...	...	...	...	34
Loans and Advances by Provincial Governments	90A	...	15,02,481	12,15,152	3,97,009	8,94,529	9,00,602	35
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	36
Remittances—								
Inland Money Orders	101	56,29,81,646	...	...	...	...	...	37
Other Local Remittances	...	—16,87,48,962	1,20,05,195	7,88,86,974	92,28,322	10,74,90,735	1,07,38,676	38
Other Departmental Accounts	...	176	...	...	...	...	...	39
Net Payments into Civil Treasuries by—	,,							
Post Office	,,	2,52,47,529	...	...	...	...	...	40
Railway	,,	22,23,38,489	...	...	39,410	—868	...	41
Net Issues from Civil Treasuries to—	,,							
Telegraph	,,	18,38,200	2,55,120	11,70,103	3,05,151	4,02,968	2,56,884	42
Marine	,,	—2,38,180	6,564	71,134	—56,216	14,18,869	—6,917	43
Military Works Services	,,	10,86,197	4,68,376	4,38,082	45,455	2,09,559	30,324	44
Military	,,	3,96,07,289	60,42,949	75,44,382	13,08,600	36,16,405	12,48,092	45
Remittance Account between England and India	104	2,62,73,435	2,275	5,58,660	2,187	10,266	1,045	46
TOTAL		71,03,85,819	1,87,80,479	8,86,69,335	1,07,72,909	11,31,47,934	1,22,68,104	47
Secretary of State's Bills paid	93	19,85,29,043	...	...	...	...	...	48
Total Disbursements		1,71,29,84,320	8,51,77,074	18,37,09,686	3,80,29,914	24,35,77,950	7,37,71,690	49
Closing Balance	94	5,55,30,821	1,73,47,560	1,90,04,423	38,26,516	92,67,561	68,88,914	50
GRAND TOTAL		1,76,85,15,141	10,25,24,634	20,27,14,109	4,18,56,430	25,28,45,511	8,06,60,604	51

(*a*) Due to transactions in connection with the conversion of 3 per cent. Loan of 1896-97 under Government of India, Finance Department received

on the 31st March 1914; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1914—*contd.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total India.	Total India converted into £ at R15 = £1.	England.	GRAND TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	9,18,98,557	7,07,97,229	9,08,17,413	9,68,62,863	94,29,89,475	62,865,965	20,311,673	83,177,638
2	50,704	...	...	15,58,566	48,85,383	325,692	...	325,692
3	...	*6,92,512*	*52,98,411*	...	*91,28,676*	*608,578*	...	*608,578*
4	9,19,49,261	7,01,04,717	8,55,19,002	9,84,21,429	93,87,46,182	62,583,079	20,311,673	82,894,752
5	12,15,016	1,26,71,890	3,60,533	25,557	1,83,52,002	1,223,467	58,795	1,282,262
6	...	...	...	...	11,22,69,200	7,484,613	2,998,587	10,483,200
7	...	...	...	...	61,60,836	410,723	36,411	447,134
8	...	...	...	...	32,22,357	214,823	1,793,117	2,007,940
9	...	...	...	...	...	...	280,000	280,000
10	12,15,016	1,26,71,890	3,60,533	25,557	14,00,04,395	9,333,026	5,166,910	14,500,536
11	...	...	...	...	...	...	500,000	500,000
12	...	...	...	...	...	...	1,111,200	1,111,200
13	...	...	...	...	...	...	170,000	170,000
14	...	...	...	...	19,400	1,293	...	1,293
15	...	...	...	...	12,15,700	81,047	...	81,047
16	...	...	...	...	...	...	...	...
17	...	...	...	...	2,73,800	18,253	...	18,253
18	...	...	...	...	100	7	...	7
19	...	...	...	...	15,09,000	100,600	1,781,200	1,891,800
20	...	...	...	...	...	...	...	
21	3,198	...	...	...	3,196	213	...	213
22	...	...	17,932	1,82,317	13,96,444	93,096	...	93,096
23	3,12,749	3,63,860	3,91,101	3,73,115	9,86,06,176	6,577,745	...	6,577,745
24	3,15,947	3,63,860	4,09,033	5,55,432	10,00,65,816	6,671,054	...	6,671,054
25	...	6,92,512	52,98,411	...	91,28,676	608,578	...	608,578
26	1,20,62,006	91,97,466	2,05,44,325	1,22,71,753	8,48,44,926	5,656,328	...	5,656,328
27	...	...	...	5,01,15,000	6,45,00,000	4,300,000	10,709,547	15,009,547
28	6,24,18,184	3,06,56,094	4,48,80,943	5,53,19,379	44,67,34,046	29,782,270	...	29,782,270
29	40,63,340	77,57,218	67 73,682	1,27,83,310	8,84,01,090	5,893,406	76,878	5,970,284
30	96,846	86,392	1,28,385	8,63,002	24,49,545	163,303	...	163,303
31	...	...	...	...	2,812	190	...	190
32	17,896	...	1,160	4,068	3,28,190	21,879	23	21,902
33	7,86,58,272	4,83,89,682	7,76,26,906	13,13,56 502	69,63,89,515	46,425,954	10,786,448	57,212,402
34	...	2,52,685	12,00,000	...	24,67,652	164,511	...	164,511
35	1,53,94,649	8,16,712	11,45,838	59,33,563	2,82,00,535	1,880,036	...	1,880,036
36	...	...	...	...	...	...	...	...
37	...	...	...	...	56,29,81,646	37,532,110	...	37,532,110
38	—52,77,397	—1,87,01,612	1,97,50,167	—3,86,45,873	67,26,225	448,415	...	448,415
39	...	...	...	...	176	12	...	12
40	...	...	...	...	2,52,47,529	1,683,169	...	1,683,169
41	—32,175	—530	...	993	22,23,45,319	14,823,021	...	14,823,021
42	8,39,594	6,54,157	10,19,905	37,24,246	1,04,66,328	697,755	...	697,755
43	—489	...	23,635	25,91,773	37,10,173	247,345	...	247,345
44	21,57,634	39,91,551	7,08,163	19,22,329	1,10,57,670	737,178	...	737,178
45	3,53,74,275	6,30,75,035	1,38,92,050	2,81,43,012	19,98,52,589	13,323,472	...	13,323,472
46	30,373	12,450	2,26,677	17,94,260	2,89,11,628	1,927,441	10,236,546	12,163,987
47	3,20,91,815	4,90,31,051	3,56,20,597	— 4,69,260	1,07,12 98,783	71,419,918	10,236,546	81,656,464
48	...	...	7,51,32,942	16,90,98,765	43,57,61,350	29,050,757	...	29,050,757
49	22,00,24,958	18,16,30.597	27,70,14,851	39,79,21,985	3,41,44,43,028	227,629,535	48,282,777	275,912 312
50	1,46,26,447	1,21,42,993	4,28,00,842	5,26,87,722	23,41,23,799	15,608,253	8,157,732	23,765,985
51	23,52,51,405	19,37,73,590	31,98,15,693	45,06,09,710	3,64,85,66,827	243,237,788	56,440,509	299,678,297

Notification No. 6201-A., dated 2nd November 1908, being one-seventh of the amount of 3 per cent. Loan of 1896-97 converted less amounts in cash

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Total.	Total Converted into £ at R15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	13,87,329	12,80,000	...	...	60,000	2,00,000	4,50,000	1,40,000	...	2,50,000	13,70,000	51,37,329	342,489

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1914.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.												
ADVANCES—												
Civil Advances	2,14,30,706	4,42,513	5,83,716	1,01,722	3,30,655	2,18,302	17,65,575	15,86,634	1,01,289	9,10,086	27,54,750	3,02,25,948
Advances for Rest Camps	63	...	...	...	...	...	3,214	9,166	1,930	918	...	15,291
Special Advances	1,37,667	2,559	...	29,549	1,92,228	1,48,142	16,793	50,942	5,879	44,794	...	6,28,553
Forest Advances	2,75,584	17,37,429	26,66,314	7,55,324	4,34,670	2,02,891	11,04,664	7,10,171	77,686	25,12,641	17,22,031	1,21,99,405
Revenue Advances—												
Advances for Survey Operations	...	...	...	1,637	46	24	1,211	17,981	...	6,79,024	1,28,535	8,28,458
Salt and Excise Advances	...	1,113	...	...	...	...	...	...	...	9,677	6,069	16,859
Opium Advances	...	...	...	...	...	...	14,788	...	...	...	...	14,788
Stock Account—Opium	7,784	...	...	...	...	...	...	...	...	3,445	21,71,294	21,82,523
Do —Gunja	...	...	...	...	...	18,201	...	...	...	...	...	18,201
Advances Recoverable, Post Office and Telegraph	5,67,284	...	...	...	...	...	...	...	...	...	...	5,67,284
Advances Recoverable, Marine	32,67,659	...	...	...	...	...	...	...	...	...	...	32,67,659
Advances Recoverable, Military (Net)	(a)1,16,153	...	...	...	...	...	...	...	...	...	...	1,16,153
Stock Account—Grain Depot	...	...	...	...	...	...	...	...	...	...	200	200
Do. Agriculture	...	...	...	...	...	...	...	...	...	...	6,748	6,748
Advances Recoverable, P. W. D.	...	...	68,820	1,24,793	16,291	...	...	1,30,856	1,570	...	...	3,42,330
PERMANENT ADVANCES—												
Permanent Advances, Civil	65,896	7,427	3,934	920	48,335	1,289	17,218	2,403	1,000	2,076	16,337	1,66,835
Ditto Post Office and Telegraphs	221	...	...	...	...	...	...	...	...	...	...	221
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	7,45,083	...	...	...	...	...	...	...	...	...	...	7,45,083
Ditto ditto. Mauritius	1,09,257	...	...	...	...	...	...	...	...	...	...	1,09,257

Ditto ditto, Straits Settlements	1,69,789	...	...	...	...	...	...	...	...	...	...	1,69,789	
Ditto ditto, Hong-Kong	53,709	...	...	...	...	...	...	...	...	...	...	53,709	
Ditto ditto, Federated Malay States	2,59,879	...	...	...	...	...	...	...	...	...	...	2,59,879	
Ditto ditto, Kedah State	123	...	...	...	...	...	...	...	...	...	...	123	
British Central African Protectorate	...	...	...	...	...	...	...	...	...	...	500	500	
Account Current with Native State—													
Civil	11,33,223	...	...	...	4,68,634	...	...	47,82,553	...	22,89,288	2,68,388	89,42,086	
Post Office and Telegraph	1,85,72,037	...	...	...	...	...	...	...	...	...	...	1,85,72,037	
Charges on account of Quarantine Officers Recoverable from Persian Government	9,718	...	...	...	...	...	...	...	...	...	...	9,718	
COINAGE ACCOUNTS—													
Mint Certificates	...	...	...	...	...	...	...	...	...	...	35,56,333	35,56,333	
Small Coin Depôt Balances (Net)	...	...	...	33,265	...	...	...	...	...	...	...	33,265	
Bullion Advances for Coinage (Net)	5,77,945	...	...	...	...	...	...	...	...	...	...	5,77,945	
Bronze Coinage Accounts (Net)	3,06,998	...	...	...	...	...	...	...	...	...	...	3,06,998	
Nickel Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	72,127	72,127	
TOTAL INDIA . R	4,78,06,778	21,91,041	33,22,784	10,47,210	14,90,859	5,88,849	29,23,463	72,90,706	1,89,354	64,51,949	1,07,03,312	8,40,06,305	
ENGLAND—													
Total Receipts in India converted into £ at Rs. 15 = £1 . £													**5,600,420**
Repayment of Advances :—													
Repayment by the Imperial Government of—Moiety of Expenditure in England in connection with Troops lent for service in Persia												434	
Ditto ditto Lights at Perim Island												79	
Ditto ditto Persian Gulf Radio office												3,024	
Ditto ditto Lighting and buying the Persian Gulf												9,137	
Expenditure in England in connection with additional troops lent for service at Hong-Kong in 1912												3,009	
Pay of Second Lieutenants on appointment to the Indian Army												398	
Receipts in respect of the Currie Scholarship												35	
Receipts in respect of the Norman Memorial Fund												17	
Receipts in respect of passages of Indian Students												403	
													16,536
											TOTAL . £		5,616,956

(a) Northern Circle . . . 24,428
Western Circle . . . 90,899
Military Supply . . . 826
1,16,153

No. 97.—ACCOUNT of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1914—*continued.*

Disbursements.	India, General	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	2,15,68,004	4,34,956	6,61,830	85,594	3,47,425	2,23,359	18,75,488	13,74,297	1,27,037	8,23,658	29,28,232	3,04,49,880
Advances for Rest Camps	...	...	...	...	...	...	3,144	6,029	1,400	900	...	11,473
Special Advances	1,64,620	1,227	...	4,451	1,67,744	78,269	...	40,332	...	48,311	...	5,04,954
Forest Advances	2,77,631	17,36,759	27,88,123	7,51,882	4,37,101	2,03,201	11,32,292	6,99,394	77,561	25,09,535	17,43,476	1,23,56,955
Revenue Advances—												
Advances for Survey Operations	...	...	...	4,027	113	52	...	39,063	...	7,17,601	2,51,142	10,11,998
Salt and Excise Advances	...	1,111	...	...	...	...	...	...	...	11,215	7,716	20,042
Opium Advances	...	...	...	...	...	...	1,65,986	...	...	...	...	1,65,986
Stock Account—Opium	7,004	...	...	...	...	...	...	...	...	3,473	20,51,476	20,61,953
Do. —Gunja	...	...	...	...	...	16,132	...	...	...	...	...	16,132
Advances Recoverable, Post Office and Telegraph	5,68,177	...	...	...	...	...	...	...	...	...	...	5,68,177
Ditto, Marine	30,76,539	...	...	...	...	...	...	...	...	...	...	30,76,539
Ditto, Military (Net)	(a)76,885	...	...	...	...	...	...	...	...	...	...	76,885
Stock Account—Grain Depôt	...	...	...	...	...	...	...	...	...	...	...	...
Ditto Agriculture	...	...	...	...	...	...	...	...	...	...	2,100	2,100
Advances Recoverable, Public Works	...	...	82,793	1,34,828	44,607	...	...	1,64,478	19,980	...	...	4,46,686
PERMANENT ADVANCES—												
Permanent Advances, Civil	1,28,021	18,033	6,120	2,155	49,539	2,935	1,65,570	7,785	2,000	4,848	18,489	4,05,495
Ditto. Post Office and Telegraph	41	...	...	...	...	...	...	...	...	...	...	41
ACCOUNTS WITH FOREIGN STATES—												
H M.'s Colonial Government, Ceylon	8,15,558	...	...	...	...	...	...	...	...	...	...	8,15,558
Ditto ditto, Mauritius	1,48,071	...	...	...	...	...	...	...	...	...	...	1,48,071
Ditto ditto, Straits Settlements	1,44,316	...	...	...	...	...	...	...	...	...	...	1,44,316
Ditto ditto, Hong-Kong	52,704	...	...	...	...	...	...	...	...	...	...	52,704
Ditto ditto, Federated Malay States	2,47,573	...	...	...	...	...	...	...	...	...	...	2,47,573
Ditto ditto, Kedah State	441	...	...	...	...	...	...	...	...	...	...	441
British Central African Protectorate	...	...	...	...	...	...	...	...	...	...	375	375

Account Current with Native States—												
Civil	12,84,507	...	...	...	6,69,986	...	...	50,97,236	...	26,07,851	2,76,140	99,36,020
Post Office and Telegraph	1,83,50,531	...	...	...	...	...	...	...	...	...	...	1,83,50,531
Charges on account of Quarantine Officers recoverable from Persian Government	9,915	...	...	...	...	...	...	...	...	...	...	9,915
COINAGE ACCOUNTS—												
Bullion Advances for Coinage (Net)	...	...	...	...	...	...	...	...	...	...	7,00,888	7,00,888
Mint Certificates	...	...	...	...	...	...	...	...	...	...	35,56,333	35,56,333
Small Coin Depôt Balances (Net)	10,92,600	...	41,160	...	...	14,900	7,20,860	1,00,626	...	46,290	11,87,450	32,03,886
Bronze Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	59,183	59,183
TOTAL INDIA ₹	4,80,13,138	21,92,086	35,80,026	9,82,937	17,16,515	5,38,848	40,63,340	75,29,240	2,27,978	67,73,682	1,27,83,300	8,84,01,090

Total Disbursements in India converted into £ at Rs. 15=£1 . £ 5,893,406

ENGLAND—
ADVANCES REPAYABLE—

RECOVERABLE FROM THE IMPERIAL GOVERNMENT—

Moiety of expenditure in England in connection with—		
Defence Works at Aden	4,535	
Compensation to Muscat Arms dealers	11,116	
Troops lent for Service in Persia	358	
Lighting and buoying the Persian Gulf	4,421	
Persian Gulf Radio Offices	1,354	
Expenditure in England in Connection with additional troops lent for Service at Hong Kong in 1912	3,009	
Pay of Second Lieutenants on appointment to the Indian Army	399	
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	50,000	
Payments in respect of the Currie Scholarship	35	
Payments on account of the Norman Memorial Fund	8	
Passages of Indian Students	393	
Expenditure in England in connection with the Turco-Persian Frontier Commission	1,250	76,878
TOTAL		5,970,284

(a) Eastern Circle . 16,695
Secunderabad Division . 52,414
Burma Division . . 7,776
76,885

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1914.

Receipts—	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Suspense Accounts—												
Suspense Account, Civil	...	385	577	...	...	...	...	...	137	...	...	1,099
Suspense Account, Post Office and Telegraph	10	...	...	...	...	...	...	...	...	...	...	10
Savings Banks Investment Account, Post Office and Telegraph	72,116	...	...	...	...	...	...	...	...	...	...	72,116
Recoveries on Service Payments	...	3	...	...	...	...	...	...	...	...	...	3
English Stores Suspense Account	...	...	...	...	1,262	...	...	4	...	...	1,398	2,664
Postage Stamps with Telegraph Master	1,337	...	...	...	...	...	...	...	...	...	...	1,337
Distillery deposits of Native States in Central India	...	1,243	...	...	...	...	...	...	...	...	...	1,243
Cheques and Bills—												
Pre-audit Cheques	26,062	...	...	...	...	...	...	...	...	...	...	26,062
Viceroy's Tour Cheques	5,184	...	...	...	...	...	...	...	...	...	...	5,184
Departmental Cheques	...	...	...	...	2,406	...	...	...	...	...	...	2,406
Departmental Accounts—												
Civil Departmental Balances	4,54,780	...	19,405	...	...	...	...	...	...	51,229	...	5,25,414
Military	(a)2,95,544	...	...	...	...	...	...	...	...	...	...	2,95,544
Marine	9,333	...	...	...	...	...	...	...	...	...	...	9,333
Military Works	1,466	...	...	...	...	...	...	...	...	...	...	1,466
Railway Cash Balances—												
Railway Revenue	3,68,602	...	...	...	...	...	...	...	...	...	...	3,68,602
Total Receipts in India . Rs.	12,34,434	1,631	19,982	...	3,668	...	...	4	137	51,229	1,398	13,12,483

Total Receipts in India converted into £ at Rs. 15=£1 . =£87,499

Disbursements—													
SUSPENSE ACCOUNTS—													
Suspense Account, Civil	2,10,735	...	...	2,227	34,555	5,766	29,161	17,108	...	...	2,28,574	5,28,126	
Suspense Account, Post Office and Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	
Capitalised Outstandings	...	...	...	...	...	...	...	...	...	...	763	763	
English Stores Suspense Account	...	...	150	...	...	...	...	...	...	...	...	150	
Receipts and Charges on account of Army Remount Depôt	...	...	...	...	...	...	...	381	...	...	...	381	
CHEQUES AND BILLS—													
Pre-audit Cheques	...	16,901	32,827	...	1,70,965	...	25,825	29,296	...	1,10,862	44,966	4,31,642	
Royal Visit Cheques	2,204	...	...	...	...	...	...	...	...	...	...	2,204	
Departmental Cheques	...	...	...	6,950	...	...	...	...	...	...	23,047	29,997	
Bills Payable	...	...	...	...	...	...	...	...	...	17,523	...	17,523	
Viceroy's Tour Cheques	...	...	...	...	...	...	...	...	...	...	...	...	
Temporary Works Cheques issued	90,030	...	...	...	...	...	...	...	...	...	...	90,030	
DEPARTMENTAL ACCOUNTS—													
Civil Departmental Balances	...	18,664	...	5,247	36,579	4,424	41,860	21,927	17,680	...	5,65,652	7,12,033	
Post Office and Telegraph	3,91,660	...	...	...	...	...	...	...	...	...	...	3,91,660	
Military	(b) 86,650	...	...	...	...	...	...	...	...	...	...	86,650	
RAILWAY CASH BALANCES—													
Railway Capital	1,58,386	...	...	...	...	...	...	...	...	...	...	1,58,386	
Total Disbursements in India . Rs.	9,39,665	35,565	32,977	14,424	2,42,099	10,190	96,846	68,712	17,680	1,28,385	8,63,002	24,49,545	

Total Disbursements in India converted into £ at Rs. 15=£1 . = £ 163,303

(a)

	Rs.
Northern Circle	2,43,576
Eastern „	25,825
Burma Division	26,143
	2,95,544

(b)

Western Circle	76,681
Secunderabad Division	8,265
Military Supply	1,704
	86,650

No. 99.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT for the Year ended 31st March 1914.

		Page.	Sterling Amount.	Amount of Exchange. (a)	Amount of Exchange. (a)
Exchange brought to account—			£	₹	₹
On Expenditure in England			*—20,311,673*		*—13,30,437*
„ Revenue in England			+856,618		+56,109
„ Net Expenditure in England charged to Revenue			*—19,455,055*		*—12,74,328*
„ Expenditure in England not charged to Revenue			*—3,093,793*		*—2,02,646*
			—22,548,848		*—14,76,974*
Exchange on Remittances charged to Revenue			...		*—5,21,782*
					—19,98,756
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	+31,200,827			+20,43,690	
On Railway Companies—Capital Account	*— 96,493*				
	31,104,334			+20,43,690	
Remittance Account—					
Postal and Money Order Transactions	+1,092,883				
East Indian Railway Advances	*—1,648,618*				
South Indian Railway Advances	*—698,438*				
Bengal and North-Western Railway Advances	*—71,821*				
Great Indian Peninsula Railway Advances	*—1,907,196*				
Bombay, Baroda and Central India (including Rajputana-Malwa) Railway Advances	*—660,507*				
Rohilkund and Kumaon Railway—Interest on new 4 per cent. Debenture Stock allocated to State Works	*—15,520*				
Family and Miscellaneous Remittances made by means of Rolls, etc.	*—129,068*				
Other transactions	*—4,560,627*			*—47,776*	
	—8,598,912			*—47,776*	
			+22,505,422		19,95,914
Exchange involved in Remittances from India in excess of that brought to account during the Year			—43,426	Whereon Exchange at average rate is	*—2,842*
				Converted into £ at Rs. 15=£1 £	**—190**

(a) Exchange means the difference between the equivalent of the sterling amount converted at 16*d*. the rupee and at the average rate of the year or at contract and fixed rates.

No. 100.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1914.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL, INDIA.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	2,89,662	...	...	...	...	...	...	...	...	...	...	2,89,662
Government Account	2,74,814	...	...	...	...	...	..	...	...	...	...	2,74,814
Total Receipts in India **Rs.**	5,64,476	...	...	...	...	...	...	...	...	...	...	5,64,476
Total Receipts in India converted into £ at Rs. 15 = £1 . **£**												37,632
ENGLAND :—												
Unclaimed Interest repaid by the Bombay, Baroda and Central India Railway Company in consequence of the purchase of the Undertaking by the State . £												56
Total Receipts . **£**												37,688

Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,02,185	...	...	...	...	...	...	...	...	...	...	3,02,185
Government Account	...		...	...	...	..	17,896	...	...	...	...	17,896
London Bills Payable, Exchange	2,881	...	...	...	...	...	...	...	...	1,160	4,068	8,109
Total Disbursements in India . **Rs.**	3,05,066	...	...	...	...	...	17,896	...	...	1,160	4,068	3,28,190
Total Disbursements in India converted into £ at Rs. 15 = £1 . **£**												21,879
ENGLAND :—												
Portion of outstanding Interest repaid by Railway Companies on the purchase of Undertakings by the State paid to the persons entitled thereto :—												
Great India Peninsula . . . . . £												23
Total Disbursements . **£**												21,902

No. 101.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1914.

Receipts.	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS . . .	56,40,63,693	...	56,40,63,693	...	...	...	...	...	...	...	...	...	56,40,63,693
OTHER DEPARTMENTAL ACCOUNTS—													
Account Current between Civil and Civil . . .	20,99,77,165	20,96,57,730	*—3,59,86,003*	42,12,206	10,05,848	24,93,556	1,43,37,637	1,15,77,657	1,73,72,714	1,77,33,003	3,86,518	*—3,28,13,701*	3,19,435
Accounts Current between Military and Military	56,88,935	56,88,861	74	...	...	...	...	...	...	...	...	...	74
Transfers Railway Department .	41,13,38,371	41,13,38,371	*—34,199*	...	...	34,199	...	...	...	...	...	...	...
Transfers between Indian and Indo-European Telegraph . . .	22,85,272	22,85,272	...	...	...	...	...	...	...	...	...	...	...
TOTAL . .	62,92,89,743	62,89,70,234	*—3,60,20,128*	42,12,206	10,05,848	25,27,755	1,43,37,637	1,15,77,657	1,73,72,714	1,77,33,003	3,86,518	*—3,28,13,701*	3,19,509
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND RAILWAY—													
Accounts Current between Civil and Post Office, Civil Accounts . .	27,49,79,173	24,97,32,425	1,06,76,500	1,45,65,251	3,93,30,808	96,13,042	99,88,964	*—59,44,392*	*—1,71,77,868*	*—74,50,417*	*—1,55,37,601*	*—1,28,17,539*	2,52,46,748
Accounts Current between Civil and Railway, Civil Accounts . .	59,42,60,636	37,69,64,442	5,27,91,914	*—47,68,884*	61,60,378	*—9,09,211*	53,91,666	*—22,60,246*	2,40,89,994	3,27,29,193	3,80,80,158	6,59,91,232	21,72,96,194
TOTAL . .	86,92,39,809	62,66,96,867	6,34,68,414	97,96,367	4,54,91,186	87,03,831	1,53,80,630	*—82,04,638*	69,12,126	2,52,78,776	2,25,42,557	5,31,73,693	24,25,42,942
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Telegraph, Telegraph Accounts .	1,42,76,235	39,09,659	1,03,66,576	...	...	...	...	...	...	...	...	...	1,03,66,576
Accounts Current between Civil and Marine, Marine Accounts .	55,33,720	18,77,938	37,05,782	...	...	...	...	...	...	...	...	...	37,05,782
Accounts Current between Civil and Military Works Services, Military Works Accounts .	1,97,08,791	86,55,879	1,10,52,912	...	...	...	...	...	...	...	...	...	1,10,52,912
Accounts Current between Civil and Military, Military Accounts .	21,39,59,987	1,41,05,609	19,98,54,378	...	...	...	...	...	...	...	...	...	19,98,54,378
TOTAL . .	25,35,28,733	2,85,49,085	22,49,79,648	...	...	...	...	...	...	...	...	...	22,49,79,648
REMITTANCE ACCOUNTS BETWEEN ENGLAND AND INDIA . . .	15,78,95,307	...	11,51,56,487	1,39,614	12,44,793	26,559	4,31,044	1,32,650	1,65,936	4,61,703	13,97,091	3,87,39,430	15,78,95,307

Disbursements.													
MONEY ORDERS	...	56,29,81,646	56,29,81 646	...	...	...	...	...	...	...	...	...	56,29,81,646
OTHER LOCAL REMITTANCES . .	3,33,48,74,091	3,34,16,00,316	*-16,87,48,962*	1,20,05,195	7,88,86,974	92,28,322	10,74,90,735	1,07,38,676	*—52,77,397*	*—1,87,01,612*	1,97,50,167	*—3,86,45,873*	67,26,225
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts Current between Post Office and Telegraph	1,57,16,284	1,57,16,460	176	...	...	...	...	...	...	...	...	...	176
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND RAILWAY—													
Accounts Current between Civil and Post Office, Post Office Accounts .	24,94,72,652	27,47,20,181	2,52,47,529	...	...	...	...	...	...	...	...	...	2,52,47,529
Accounts Current between Civil and Railway, Railway Accounts . .	37,15,20,368	59,38,65,687	22,23,38,489	...	...	39,410	*—868*	...	*—32,175*	*—530*	...	993	22,23,45,319
TOTAL	62,09,93,020	86,85,85,868	24,75,86,018	...	...	39,410	*—868*	...	*—32,175*	*—530*	...	993	24,75,92,848
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Telegraph, Civil Accounts . .	39,19,086	1,43,85,414	18,38,200	2,55,120	11,70,103	3,05,151	4,02,968	2,56,884	8,39,594	6,54,157	10,19,905	37,24,246	1,01,06,328
Accounts Current between Civil and Marine, Civil Accounts . .	18,69,143	55,79,316	*—2,38,180*	6,564	71,134	*—1,56,216*	14,18,869	*—6,917*	*—489*	...	23,635	25,91,773	37,10,173
Accounts Current between Civil and Military Works, Civil Accounts .	91,60,764	2,02,18,434	10,86,197	4,68,376	4,38,082	45,455	2,09,559	30,324	21,57,634	39,91,551	7,08,163	19,22,329	1,10,57,670
Accounts Current between Civil and Military, Civil Accounts . .	1,37,94,536	21,36,46,625	3,96,07,289	60,42,949	75,44,382	13,08,600	36,16,405	12,48,092	3,53,74,275	6,30,75,035	1,38,92,050	2,81,43,012	19,98,52,089
TOTAL .	2,87,43,529	25,38,29,789	4,22,93,506	67,73,009	92,23,701	15,02,990	56,47,801	15,28,383	3,83,71,014	6,77,20,743	1,56,43,753	3,69,81,360	22,50,86,260
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . .	...	2,89,11,628	2,62,73,435	2,275	5,58,660	2,187	10,266	1,045	30,373	12,450	2,26,677	17,94,260	2,89,11,628

No. 102.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1914.

Abstract.

	Net Receipts + Payments —.
	₹
India, General	+16,87,48,962
Central Provinces and Berar	*—1,20,05,195*
Burma	*—7,88,86,974*
Assam	*—92,28,322*
Bingal	*—10,74,90,735*
Bihar and Orissa	*—1,07,38,676*
United Provinces of Agra and Oudh	+52,77,397
Punjab	*—79,30,866*
North-West Frontier Province	+2,66,32,478
Madras	*—1,97,50,167*
Bombay	+3,86,45,873
Total	*—67,26,225*
Total converted into £ at R15=£1	**448,415**

No. 102—Other Local Remittances during the Year ended 31st March 1914—*contd.*

Details.	India, General.			Central Provinces and Berar.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	29,31,65,187	29,31,65,187	...	1,63,97,998	1,63,97,998	...	3,47,05,467	3,47,05,467	...
Forest Remittances	8,09,051	8,11,881	—2,830	49,96,835	49,80,509	+16,326	1,56,12,616	1,57,91,324	—1,88,708
Customs Remittances	...	...	...	...	...	...	2,05,26,579	2,05,25,459	+1,120
Post Office Remittances—									
Transfers between Postal Officers	15,31,58,374	15,31,47,019	+11,355	...	...	...	...	...	...
Transfers between Telegraph Officers	10,89,143	10,89,143	...	...	...	...	...	...	...
Treasury Suspense Account	46,19,61,022	46,19,70,096	—9,074	...	...	...	...	...	...
Mint Remittances	4,53,22,153	4,53,23,865	—1,712	...	...	...	...	...	...
Small Coin Depôt Remittances	65,57,525	65,57,524	+1	...	...	...	14,67,749	14,41,758	+25,991
Bengal Remittances	7,45,59,480	7,45,59,480	...	...	...	...	...	...	...
Miscellaneous Remittances	18,74,458	18,78,926	—4,468	11,04,166	11,04,622	—456	...	...	...
Public Works Remittances	...	...	...	1,22,47,327	1,22,96,091	—48,764	2,18,99,934	2,17,84,346	+1,15,588
Transfers between Public Works Officers	...	...	...	2,74,324	2,74,324	...	10,07,438	10,07,438	...
Remittances by Bills—									
Supply Bills since April 1873	34,49,669	35,84,417	—1,34,748	56,000	71,000	—15,000	1,41,96,250	1,42,22,150	—25,900
Foreign Supply Bills	2,39,36,937	2,37,75,764	+1,61,173	14,65,000	13,94,000	+71,000	55,550	54,900	+650
Remittance Transfer Receipts since April 1873	20,44,853	21,84,982	—1,40,129	21,75,747	21,00,552	+75,195	38,81,555	38,02,980	+78,575
Foreign Remittance Transfer Receipts	1,11,54,248	1,10,62,924	+91,324	4,04,247	4,08,297	—4,050	5,64,566	5,81,431	—16,865
Emigrants' Remittance Receipts	6,968	7,668	—700	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	34,90,44,588	18,02,65,473	+16,87,79,115	47,61,000	1,68,60,446	—1,20,99,446	10,19,200	7,98,96,625	—7,88,77,425
Central Adjusting Account	1,60,79,831	1,60,80,176	—345	...	...	...	...	...	...
Total	1,44,42,13,487	1,27,54,64,525	+16,87,48,962	4,38,82,644	5,58,87,839	—1,20,05,195	11,49,26,904	19,38,13,878	—7,88,86,974

No. 102—Other Local Remittances during the Year ended 31st March 1914—*concld.*

	Assam.			Bengal.			Bihar and Orissa.			United Provinces of Agra and Oudh.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*contd.*												
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—*contd.*												
Cash Remittances between Treasuries	47,26,656	47,26,656	...	10,86,49,270	10,86,49,270	...	1,15,43,226	1,15,43,226	...	17,64,04,432	17,64,04,432	...
Opium Remittances	...	...	...	...	...	...	...	...	...	88,95,711	88,94,013	+1,698
Customs Remittances	...	...	...	4,73,45,907	4,73,45,907	—1	...	...	...	...	...	...
Forest Remittances	20,23,741	20,15,332	+8,409	22,26,364	21,92,688	+33,676	6,88,222	6,96,147	—7,925	56,02,291	55,97,949	+4,342
Small Coin Depôt Remittances	4,58,265	4,58,265	...	...	...	...	15,100	15,100	...	38,02,309	38,02,309	...
Judicial Remittances	...	...	...	14,110	14,110	...	...	...	...	...	...	...
Miscellaneous Remittances	4,75,978	4,69,899	+6,079	5,26,688	5,16,686	+10,002	11,65,565	11,58,546	+7,019	7,78,060	7,79,048	—988
P. W. Remittances	50,00,884	49,64,428	+36,456	1,19,85,293	1,21,32,694	—1,47,401	82,39,547	81,96,081	+43,466	2,65,11,922	2,65,65,706	—53,784
Transfers between P. W. Officers	53,036	53,036	...	6,85,759	6,85,759	...	15,03,887	15,03,887	...	12,15,167	12,15,167	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	6,12,194	5,96,626	+15,568	1,44,60,444	1,43,55,044	+1,05,400	1,26,502	1,34,502	—8,000	44,51,209	44,63,507	—12,298
Foreign Supply Bills	68,24,400	67,87,900	+36,500	2,94,612	2,94,612	...	18,01,054	17,86,054	+15,000	3,42,348	2,86,482	+55,866
Remittance Transfer Receipts since April 1873	4,01,659	3,99,265	+2,394	61,13,183	60,68,962	+44,221	13,22,116	13,66,952	—44,836	41,95,216	41,61,567	+33,649
Foreign Remittance Transfer Receipts	85,219	86,020	—801	5,85,583	6,42,942	—57,359	5,63,910	5,70,483	—6,573	31,89,966	31,58,931	+31,035
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	52,44,525	1,45,77,802	—93,33,277	3,00,85,605	13,75,64,878	—10,74,79,273	55,85,685	1,63,22,512	—1,07,36,827	4,80,66,526	4,28,48,649	+52,17,877
Central Adjusting Account	1,343	993	+350	...	...	...	...	...	...	...	...	...
TOTAL	2,59,07,900	3,51,36,222	—92,28,322	22,29,72,818	33,04,63,553	—10,74,90,735	3,25,54,814	4,32,93,490	—1,07,38,676	28,34,55,157	27,81,77,760	+52,77,397

No. 102—Other Local Remittances during the Year ended 31st March 1914—*concld.*

Details—*concld*	Punjab.			North-West Frontier Province.			Madras.			Bombay.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—*concld.*												
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—*concld.*												
Cash Remittances between Treasuries	13,56,78,259	13,56,78,259	...	2,65,94,800	2,65,94,800	...	22,63,27,778	22,63,27,778	...	29,88,28,863	29,88,28,863	...
Salt Remittances	...	...	...	...	...	...	1,39,70,648	1,40,14,577	*—43,929*	1,47,13,345	1,46,47,896	+65,449
Customs Remittances	...	...	...	...	...	...	98,28,819	98,29,354	*—535*	4,44,58,488	4,45,23,930	*—65,442*
Forest Remittances	21,71,860	21,39,443	+32,417	3,57,722	3,26,204	+31,518	70,79,108	70,93,677	*—14,569*	47,62,599	47,62,599	...
Mint Remittances	...	...	...	...	...	...	...	...	...	5,52,63,327	5,51,28,170	+1,35,157
Remittances in transit to London	...	...	...	...	...	...	...	...	...	...	67,95,383	*—67,95,383*
Small Coin Depôt Remittances	...	...	...	...	...	...	...	...	...	36,31,463	36,31,463	...
Miscellaneous Remittances	8,000	16,000	*—8,000*	...	...	...	4,35,483	4,28,831	+6,652	35,37,102	35,60,867	*—23,765*
North-West Frontier Suspense Account	3,48,380	2,70,06,343	*—2,66,57,963*	2,70,07,304	3,49,341	+2,66,57,963	...	...	...	...	...	...
Public Works Remittances	2,98,78,842	2,98,73,772	+5,070	32,74,358	33,22,556	*—48,198*	1,29,75,421	1,30,61,059	*—85,638*	3,02,10,995	3,00,93,548	+1,17,447
Transfers between P. W. officers	28,50,927	28,97,118	*—46,191*	1,31,748	85,552	+46,196	18,88,397	18,88,397	...	4,06,358	4,06,358	...
Remittances by Bills—												
Supply Bills since April 1873	18,62,553	18,54,785	+7,768	29,66,907	30,01,627	*—34,720*	2,32,14,117	2,31,69,947	+44,170	1,88,78,017	1,90,07,522	*—1,29,505*
Foreign Supply Bills	2,09,225	2,12,065	*—2,840*	80,100	79,800	+300	54,250	54,250	...	1,10,57,021	1,09,46,290	+1,10,731
Remittance Transfer Receipts since April 1873	39,08,596	39,49,077	*—40,481*	8,17,640	8,40,709	*—23,069*	41,00,175	41,49,741	*—49,566*	41,25,926	40,33,414	+92,512
Foreign Remittance Transfer Receipts	16,85,499	17,04,945	*—19,446*	1,63,088	1,60,600	+2,488	6,86,312	6,79,493	+6,819	78,82,434	80,87,789	*—2,05,355*
Emigrants' Remittance Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Remittances adjusted on the Central Books—												
Foreign Remittances	3,18,79,100	1,30,80,300	+1,87,98,800	...	...	...	1,02,40,060	2,98,53,631	*—1,96,13,571*	8,65,28,953	4,11,84,926	+4,53,44,027
Total	21,04,81,241	21,84,12,107	*—79,30,866*	6,13,93,667	3,47,61,189	+2,66,32,478	31,08,00,568	33,05,50,735	*—1,97,50,167*	58,42,84,891	54,56,39,018	+3,86,45,873

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1914.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
Account between—													
India and C. P. and Berar—													
India Accounts	9,68,779	46,75,751	*—37,06,972*	...	...	...	...	...	...	...	...	...	+18,495
C. P. and Berar Accounts	46,88,923	9,63,456	...	+37,25,467	...	...	...	...	...	...	...	...	
India and Burma—													
India Accounts	14,80,212	22,25,576	*—7,45,364*	...	...	...	...	...	...	...	...	...	—77
Burma Accounts	22,18,335	14,73,048	...	...	+7,45,287	...	...	...	...	...	...	...	
India and Assam—													
India Accounts	4,39,039	82,90,323	*—78,51,284*	...	...	...	...	...	...	...	...	...	+1,900
Assam Accounts	82,86,582	4,33,389	...	...	...	+78,53,193	...	...	...	...	...	...	
India and Bengal—													
India Accounts	15,22,836	91,64,269	*—76,41,433*	...	...	...	...	...	...	...	...	...	+899
Bengal Accounts	91,24,810	14,82,478	...	...	...	...	+76,42,332	...	...	...	...	...	
India and Bihar and Orissa—													
India Accounts	13,69,258	1,22,47,329	*—1,08,78,071*	...	...	...	...	...	...	...	...	...	+29
Bihar & Orissa Accounts	1,22,48,290	13,70,190	...	...	...	...	...	+1,08,78,100	...	...	...	...	
India and United Provinces of Agra & Oudh—													
India Accounts	1,12,77,038	2,07,52,886	*—95,05,848*	...	...	...	...	...	...	...	...	...	+313
U. P. of Agra & Oudh Accounts	2,08,83,599	1,13,77,438	...	...	...	...	...	...	+95,06,161	...	...	...	
India and Punjab—													
India Accounts	1,01,95,318	1,77,33,081	*—75,37,763*	...	...	...	...	...	...	...	...	...	—1,108
Punjab Accounts	1,77,40,316	1,02,03,661	...	...	...	...	...	...	...	+75,36,655	...	...	
India and Madras—													
India Accounts	1,13,70,540	1,16,42,606	*—2,72,066*	...	...	...	...	...	...	...	...	...	+6,398
Madras Accounts	1,16,19,407	1,13,40,943	...	...	...	...	...	...	...	...	+2,78,464	...	
India and Bombay—													
India Accounts	2,53,83,433	1,32,30,635	+1,21,52,798	...	...	...	...	...	...	...	...	...	+244
Bombay Accounts	1,31,51,882	2,53,04,436	...	...	...	...	...	...	...	...	...	*—1,21,52,554*	
C. P. and Berar and Burma—													
C. P. and Berar Accounts	588	987	...	*—399*	...	...	...	...	...	...	...	...	...
Burma Accounts	987	588	...	...	+399	...	...	...	...	...	...	...	
C P. and Berar and Assam—													
C. P. and Berar Accounts	1,041	4,533	...	*—3,492*	...	...	...	...	...	...	...	...	...
Assam Accounts	4,533	1,041	...	...	...	+3,492	...	...	...	...	...	...	
C. P. and Berar and Bengal—													
C. P. and Berar Accounts	1,20,898	10,47,707	...	*—9,26,809*	...	...	...	...	...	...	...	...	...
Bengal Accounts	10,47,779	1,20,970	...	...	...	...	+9,26,809	...	...	...	...	...	
C. P. & Berar and Bihar & Orissa													
C. P. and Berar Accounts	45,274	1,34,544	...	*—89,270*	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	1,34,544	45,274	...	...	...	...	...	+89,270	...	...	...	...	

C. P. and Berar and United Provinces of Agra and Oudh—														
C. P. and Berar Accounts	3,14,578	1,92,367	...	+1,22,211	...	...	...	...	...	...	...	...	+15,122	
U. P. of Agra and Oudh Accounts	1,92,895	2,99,984	...	...	...	...	...	...	—1,07,089	...	...	...		
C. P. and Berar and Punjab—														
C. P. and Berar Accounts	91,750	94,729	...	—2,979	...	...	...	...	...	...	...	...	...	
Punjab Accounts	94,801	91,822	...	...	...	...	...	...	...	+2,979	...	...		
C. P. and Berar and Madras—														
C. P. and Berar Accounts	35,266	17,286	...	+17,980	...	...	...	...	...	...	...	...	—1	
Madras Accounts	18,920	36,901	...	...	...	...	...	...	...	...	—17,981	...		
C. P. and Berar and Bombay—														
C. P. and Berar Accounts	18,52,431	4,82,934	...	+13,69,497	...	...	...	...	...	...	...	...	—10	
Bombay Accounts	4,82,716	18,52,223	...	...	...	...	...	...	...	...	...	—13,69,507		
Burma and Assam—														
Burma Accounts	2,127	2,318	...	...	—191	...	...	...	...	...	...	...	+1	
Assam Accounts	3,041	2,819	...	...	...	+192	...	...	...	...	...	...		
Burma and Bengal—														
Burma Accounts	1,09,104	1,72,817	...	...	—63,713	...	...	...	...	...	...	...	+17	
Bengal Accounts	1,72,956	1,09,226	...	...	...	...	+63,730	...	...	...	...	...		
Burma and Bihar and Orissa—														
Burma Accounts	36,456	623	...	...	+35,833	...	...	...	...	...	...	...	—1	
Bihar and Orissa Accounts	634	36,468	...	...	...	...	...	—35,834	...	...	...	...		
Burma and United Provinces of Agra and Oudh—														
Burma Accounts	45,750	22,109	...	...	+23,641	...	...	...	...	...	...	...	+1	
U. P. of Agra and Oudh Accounts	22,110	45,750	...	...	...	...	...	...	—23,640	...	...	...		
Burma and Punjab—														
Burma Accounts	70,091	26,178	...	...	+43,913	...	...	...	...	...	...	...	—1	
Punjab Accounts	24,933	68,847	...	...	...	...	...	...	...	—43,914	...	...		
Burma and Madras—														
Burma Accounts	1,88,520	59,708	...	...	+1,28,812	...	...	...	...	...	...	...	—2	
Madras Accounts	59,708	1,88,522	...	...	...	...	...	...	...	...	—1,28,814	...		
Burma and Bombay—														
Burma Accounts	1,13,292	21,425	...	...	+91,867	...	...	...	...	...	...	...	...	
Bombay Accounts	21,431	1,13,298	...	...	...	...	...	...	...	...	...	—91,867		
Assam and Bengal—														
Assam Accounts	14,49,126	70,04,442	...	...	...	—55,55,316	...	...	...	...	...	...	+64,329	
Bengal Accounts	70,31,295	14,11,650	...	...	...	...	+56,19,645	...	...	...	...	...		
Assam and Bihar and Orissa—														
Assam Accounts	22,176	5,991	...	...	...	+16,185	...	...	...	...	...	...	...	
Bihar and Orissa Accounts	6,439	22,624	...	...	...	...	...	—16,185	...	...	...	...		
Assam and United Provinces of Agra and Oudh—														
Assam Accounts	1,35,548	41,988	...	...	...	+93,560	...	...	...	...	...	...	...	
U. P. of Agra and Oudh Accounts	42,803	1,36,363	...	...	...	...	...	...	—93,560	...	...	...		
Assam and Punjab—														
Assam Accounts	11,922	8,194	...	...	...	+3,728	...	...	...	...	...	...	...	
Punjab Accounts	8,164	11,892	...	...	...	...	...	...	...	—3,728	...	...		
Carried over	17,79,85,224	17,78,78,667	—3,59,86,003	+42,12,206	+10,05,848	+24,15,034	+1,42,52,516	+1,09,15,351	+92,81,872	+74,91,992	+1,31,669	—1,36,13,928	+1,06,557	

No. 103—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	17,79,85,224	17,78,78,667	*—3,59,86,003*	+42,12,206	+10,05,848	+24,15,034	+1,42,52,516	+1,09,15,351	+92,81,872	+74,91,992	+1,31,669	*—1,36,13,928*	+1,06,557
ACCOUNT BETWEEN—													
Assam and Madras—													
Assam Accounts	14,009	17	...	...	...	+13,992	...	...	...	...	...	...	...
Madras Accounts	17	14,009	...	...	...	...	...	...	...	...	*—13,992*	...	
Assam and Bombay—													
Assam Accounts	65,509	979	...	...	...	+64,530	...	...	...	...	...	...	*—1*
Bombay Accounts	2,342	66,873	...	...	...	...	...	...	...	...	...	*—64,531*	
Bengal and Bihar and Orissa—													
Bengal Accounts	23,37,151	23,84,503	...	...	...	...	*—47,352*	...	...	...	...	...	+2,06,458
Bihar and Orissa Accounts	25,80,498	23,26,688	...	...	...	...	...	+2,53,810	...	...	...	...	
Bengal and U. P. of Agra and Oudh													
Bengal Accounts	4,94,226	5,88,485	...	...	...	...	*—94,259*	...	...	...	...	...	+1
U. P. of Agra and Oudh Accounts	5,98,024	5,03,764	...	...	...	...	...	...	+94,260	...	...	...	
Bengal and Punjab—													
Bengal Accounts	3,14,882	2,35,944	...	...	...	...	+78,938	...	...	...	...	...	...
Punjab Accounts	2,34,733	3,13,671	...	...	...	...	...	...	...	*—78,938*	...	...	
Bengal and Madras—													
Bengal Accounts	2,40,550	91,674	...	...	...	...	+1,48,876	...	...	...	...	...	...
Madras Accounts	92,121	2,40,997	...	...	...	...	...	...	...	...	*—1,48,876*	...	
Bengal and Bombay—													
Bengal Accounts	40,427	41,509	...	...	...	...	*—1,082*	...	...	...	...	...	+1
Bombay Accounts	44,623	43,540	...	...	...	...	...	...	...	...	...	+1,083	
Bihar and Orissa and U. P.—													
Bihar and Orissa Accounts	5,28,400	1,39,695	...	...	...	...	...	+3,88,705	...	...	...	...	*—67*
U P. Accounts	1,38,085	5,26,857	...	...	...	...	...	...	*—3,88,772*	...	...	...	
Bihar and Orissa and Punjab—													
Bihar and Orissa Accounts	29,862	19,174	...	...	...	...	...	+10,688	...	...	...	...	+1
Punjab Accounts	15,141	25,828	...	...	...	...	...	...	...	*—10,687*	...	...	
Bihar and Orissa and Madras—													
Bihar and Orissa Accounts	5,093	23,833	...	...	...	...	...	*—18,740*	...	...	...	...	...
Madras Accounts	23,789	5,049	...	...	...	...	...	...	...	...	+18,740	...	
Bihar and Orissa and Bombay—													
Bihar and Orissa Accounts	34,814	6,971	...	...	...	...	...	+27,843	...	...	...	...	+1
Bombay Accounts	8,718	36,560	...	...	...	...	...	...	...	...	...	*—27,842*	

U. P. of Agra and Oudh and Punjab—														
U. P. of Agra and Oudh Accounts	8,33,996	17,38,985	...	...	...	...	...	...	—9,04,989	...	...	...	}	+2,185
Punjab Accounts . . .	17,30,627	8,23,453	...	...	...	...	...	...	...	+9,07,174	...	...		
U. P. of Agra and Oudh and Madras—														
U. P. of Agra and Oudh Accounts	73,157	2,06,685	...	...	...	...	...	...	—1,33,528	...	...	...	}	—1
Madras Accounts . . .	2,06,650	73,123	...	...	...	...	...	...	...	...	+1,33,527	...		
U. P. of Agra and Oudh and Bombay—														
U. P. of Agra and Oudh Accounts	96,87,663	2,63,792	...		...	...	...	...	+94,23,871	...	...	...	}	+4,316
Bombay Accounts . . .	2,65,418	96,84,973	...	...	...	...	...	...	...	...	...	—94,19,555		
Punjab and Madras—														
Punjab Accounts . . .	77,611	1,13,996	...	...	...	...	...	...	...	—36,385	...	...	}	...
Madras Accounts .	1,14,796	78,411	...	...	...	...	...	...	...	...	+36,385	...		
Punjab and Bombay—														
Punjab Accounts . . .	99,22,866	4,63,019	...	...	...	...	...	...	...	+94,59,847	...	...	}	—16
Bombay Accounts . . .	4,63,572	99,23,435	...	...	...	...	...	...	...	...	...	—94,59,863		
Madras and Bombay—														
Madras Accounts . . .	5,00,111	2,71,046	...	...	...	...	...	...	...	...	+2,29,065	...	}	...
Bombay Accounts . .	2,72,460	5,01,525	...	...	...	...	...	...	...	...	...	—2,29,065		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL .	20,99,77,165	20,96,57,730	—3,59,36,003	+42,12,206	+10,05,848	+24,93,556	+1,43,37,637	+1,15,77,657	+1,73,72,714	+1,77,33,003	+3,86,518	—3 . 61		+3,19,435
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—														
ACCOUNT BETWEEN—														
Military, Northern Circle, and Military, Eastern Circle—														
Northern Circle . . .	2,66,604	1,12,567	+1,54,037	...	...	...	...	...	...	...	...	. .	}	...
Eastern „ . . .	1,02,969	2,57,006	—1,54,037	...	...	...	...	...	...	...	...	...		
Military, Northern Circle, and Military, Western Circle—														
Northern Circle . . .	2,17,537	94,854	+1,22,683	...	...	...	...	...	...	...	...	...	}	+1
Western „ . . .	94,123	2,16,805	—1,22,682	...	...	...	...	...	...	...	...	...		
Military, Northern Circle, and Military, Secunderabad Division—														
Northern Circle . . .	16,387	8,090	+ 8,297	...	...	...	...	...	...	...	...	...	}	—1
Secunderabad Division . .	8,042	16,340	—8,298	...	...	...	...	...	...	...	...	...		
Military, Northern Circle, and Military, Burma Division—														
Northern Circle . . .	5,243	11,374	—6,131	...	...	...	...	...	...	...	...	...	}	+1
Burma Division . .	10,754	4,622	+6,132	...	...	...	...	...	...	...	...	...		
Military, Northern Circle, and Military Supply Circle—														
Northern Circle . . .	9,05,982	62,620	+8,43,362	...	...	...	...	...	...	...	...	...	}	+1
Supply „ . .	59,387	9,02,748	—8,43,361	...	...	...	...	...	...	...	...	...		
Carried over	16,87,028	16,87,026	+2	...	...	...	...	...	...	...	...	...		+2

No. 103—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*													
Brought forward .	16,87,028	16,87,026	+2	...	...	...	...	...	...	...	...	...	+2
ACCOUNT BETWEEN—													
Military, Eastern Circle, and Military, Western Circle—													
Eastern Circle . . .	1,54,293	1,59,454	*−5,161*	...	...	...	...	...	...	...	...	...	*−32*
Western „ . . .	1,53,818	1,48,689	+5,129	...	...	...	...	...	...	...	...	...	
Military, Eastern Circle, and Military, Secunderabad Division—													
Eastern Circle . . .	39,991	88,782	−48,791	...	...	...	...	...	...	...	...	...	+1
Secunderabad Division . .	88,110	39,318	*+48,792*	...	...	...	...	...	...	...	...	...	
Military, Eastern Circle, and Military, Burma Division—													
Eastern Circle . . .	58,070	1,08,221	−50,151	...	...	...	...	...	...	...	...	...	...
Burma Division . . .	1,07,915	57,764	*+50,151*	...	...	...	...	...	...	...	...	...	
Military, Eastern Circle, and Military, Supply Circle—													
Eastern Circle . . .	11,05,253	1,53,155	+9,52,098	...	...	...	...	...	...	...	...	...	+5
Supply „ . . .	1,80,155	11,32,248	*−9,51,093*	...	...	...	...	...	...	...	...	...	
Military, Western Circle, and Military Secunderabad Division—													
Western Circle . . .	45,530	70,642	*−25,112*	...	...	...	...	...	...	...	...	...	*−1*
Secunderabad Division .	69,381	44,270	+25,111	...	...	...	...	...	...	...	...	...	
Military, Western Circle, and Military, Burma Division—													
Western Circle . . .	10,045	77,525	*−67,480*	...	...	...	...	...	...	...	...	...	...
Burma Division . . .	77,958	10,478	+67,480	...	...	...	...	...	...	...	...	...	

Military, Western Circle, and Military, Supply Circle—														
Western Circle . . .	10,96,187	2,50,672	+8,45,515	...	...	...	...	...	...	...	...	...	}	+98
Supply „ . . .	2,46,344	10,91,761	*—8,45,417*	...	...	...	...	...	...	...	...	...		
Military, Secunderabad Division, and Burma Division—														
Secunderabad Division .	10,249	35,438	*—25,189*	...	...	...	...	...	...	...	...	...	}	+1
Burma „ . .	37,464	12,274	+25,190	...	...	...	...	...	...	...	...	...		
Military, Secunderabad Division, and Military, Supply Circle—														
Secunderabad Division . .	3,38,400	26,880	+3,11,520	...	...	...	...	...	...	...	...	...	}	*—1*
Supply Circle . . .	26,299	3,37,820	*—3,11,521*	...	...	...	...	...	...	...	...	...		
Military, Burma Division, and Military, Supply Circle—														
Burma Division . . .	1,19,317	37,473	+81,844	...	...	...	...	...	...	...	...	...	}	+1
Supply Circle . . .	37,128	1,18,971	*—81,843*	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . .	56,88,935	56,88,801	+74	...	...	...	...	...	...	...	...	...		+74
TRANSFERS BETWEEN POST OFFICE AND TELEGRAPH—														
Post Office and Telegraph .	1,57,16,284	1,57,16,460	*—176*	...	...	...	...	...	...	...	...	...		*—176*
TRANSFERS RAILWAY DEPARTMENT.														
Railway Revenue . . .	23,00,90,038	22,35,78,767	+64,94,181	...	...	+17,090	...	...	...	...	...	...		+65,11,271
Railway Capital . . .	18,12,48,333	18,77,59,604	*—65,28,380*	...	...	+17,109	...	...	...	...	...	...		*—65,11,271*
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENT . . .	41,13,38,371	41,13,38,371	—34,199	...	...	+34,199	...	...	...	...	...	...		...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	22,85,272	22,85,272	...	...	...	...	...	...	...	...	...	...		...

No. 103—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts . . .	2,31,50,760	1,24,74,260	+1,06,76,500	...	...	...	...	...	...	...	...	...	
Post Office Accounts . .	1,24,73,977	2,31,51,374	*—1,06,77,397*	...	...	...	...	...	...	...	...	...	*—897*
Central Provinces and Berar and Post Office—													
Civil Accounts . . .	1,69,01,195	23,35,944	...	+1,45,65,251	...	...	...	...	...	...	...	...	
Post Office Accounts . .	23,35,922	1,69,01,173	*—1,45,65,251*	...	...	...	...	...	...	...	...	...	...
Burma and Post Office—													
Civil Accounts . . .	4,27,58,060	34,27,252	...	...	+3,93,30,808	...	...	...	...	...	...	...	
Post Office Accounts . .	34,27,874	4,27,58,683	*—3,93,30,809*	...	...	...	...	...	...	...	...	...	*—1*

Assam and Post Office—														
Civil Accounts	1,10,25,881	14,12,839	...	...	...	+96,13,042	...	...	...	...	...	...	}	...
Post Office Accounts	14,12,843	1,10,25,885	*—96,13,042*	...	...	...	...	...	...	...	...	...		
Bengal and Post Office—														
Civil Accounts	6,08,15,192	5,08,26,228	...	...	...	...	+99,88,964	...	...	...	...	...	}	+91
Post Office Accounts	5,08,26,320	6,08,15,193	*—99,88,873*	...	...	...	...	...	...	...	...	...		
Bihar & Orissa and Post Office—														
Civil Accounts	1,46,46,025	2,05,90,417	...	...	...	...	...	*—59,44,392*	...	...	...	...	}	+20
Post Office Accounts	2,05,90,417	1,46,46,005	+59,44,412	...	...	...	...	...	...	...	...	...		
United Provinces of Agra & Oudh and Post Office—														
Civil Accounts	2,19,94,834	3,91,72,702	...	...	...	...	...	...	*—1,71,77,868*	...	...	...	}	+1
Post Office Accounts	3,91,54,244	2,19,76,375	+1,71,77,869	...	...	...	...	...	...	...	...	...		
Punjab Province and Post Office—														
Civil Accounts	2,08,03,851	2,82,54,268	...	...	...	...	...	...	...	*—74,50,417*	...	...	}	+3
Post Office Accounts	2,80,12,987	2,05,62,567	+74,50,420	...	...	...	...	...	...	...	...	...		
Madras Post Office—														
Civil Accounts	3,23,51,817	4,78,89,418	...	...	...	...	...	...	...	...	*—1,55,37,601*	...	}	...
Post Office Accounts	4,78,89,156	3,23,51,555	+1,55,37,601	...	...	...	...	...	...	...	...	...		
Bombay and Post Office—														
Civil Accounts	3,05,31,558	4,33,49,097	...	...	...	...	...	...	...	...	...	*—1,28,17,539*	}	+2
Post Office Accounts	4,33,48,912	3,05,31,371	+1,28,17,541	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	27,49,79,173	24,97,32,425	+1,06,76,500	+1,45,65,251	+3,93,30,808	+96,13,042	+99,88,964	*—59,44,392*	*—1,71,77,868*	*—74,50,417*	*—1,55,37,601*	*—1,28,17,539*		+2,52,46,748
Post Office Accounts	24,94,72,652	27,47,20,181	*—2,52,47,529*	...	...	...	...	...	...	...	...	...		*—2,52,47,529*
Net	...	...	*—1,45,71,029*	+1,45,65,251	+3,93,30,808	+96,13,042	+99,88,964	*—59,44,392*	*—1,71,77,868*	*—74,50,417*	*—1,55,37,601*	*—1,28,17,539*		*—781*

No. 103—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—													
ACCOUNT BETWEEN—													
India and Telegraph—													
Civil Accounts	22,84,590	41,22,790	*—18,38,200*	...	...	...	...	...	...	...	...	...	*—96,182*
Telegrapn Accounts	40,26,195	22,84,177	+17,42,018	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Telegraph—													
Civil Accounts	35,572	2,90,692	...	*—2,55,120*	...	...	...	...	...	...	...	...	+1
Telegraph Accounts	2,90,614	35,493	+2,55,121	...	...	...	...	...	...	...	...	...	
Burma and Telegraph—													
Civil Accounts	2,40,245	14,10,348	...	...	*—11,70,103*	...	...	...	...	...	...	...	+4,047
Telegraph Accounts	14,14,299	2,40,149	+11,74,150	...	...	...	...	...	...	...	...	...	
Assam and Telegraph—													
Civil Accounts	17,209	3,22,360	...	...	...	*—3,05,151*	...	...	...	...	...	...	+826
Telegraph Accounts	3,21,805	15,828	+3,05,977	...	...	...	...	...	...	...	...	...	
Bengal and Telegraph—													
Civil Accounts	79,237	4,82,205	...	...	...	...	*—4,02,968*	..	...	...	...	...	*—7,304*
Telegraph Accounts	4,73,136	77,472	+3,95,664	...	...	...	...	...	...	...	...	...	
Bihar and Orissa & Telegraph—													
Civil Accounts	40,381	2,97,265	...	...	...	...		*—2,56,884*	...	...	...	...	+872
Telegraph Accounts	2,98,134	40,378	+2,57,756	...	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Telegraph—													
Civil Accounts	1,56,708	9,96,302	...	...	...	...	...	...	*—8,39,594*	...	...	...	+319
Telegraph Accounts	9,96,479	1,56,566	+8,39,913	...	...	...	...	...	...	...	...	...	
Punjab and N.-W. F. Province and Telegraph—													
Civil Accounts	2,97,579	9,51,736	...	...	...	...	...	...	...	*—6,54,157*	...	...	*—2,592*
Telegraph Accounts	9,48,318	2,96,753	+6,51,565	...	...	...	...	...	...	...	...	...	
Madras and Telegraph—													
Civil Accounts	1,47,898	11,67,803	...	...	...	...	...	...	...	...	*—10,19,905*	...	+1,156
Telegraph Accounts	11,68,958	1,47,897	+10,21,061	...	...	...	...	...	...	...	...	...	
Bombay and Telegraph—													
Civil Accounts	6,19,667	43,43,913	...	...	...	...	...	...	...	...	...	*—37,24,246*	*—895*
Telegraph Accounts	43,38,297	6,14,946	+37,23,351	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	39,19,086	1,43,85,414	*—18,38,200*	*—2,55,120*	*—11,70,103*	*—3,05,151*	*—4,02,968*	*—2,56,884*	*—8,39,594*	*—6,54,157*	*—10,19,905*	*—37,24,246*	*—1,04,66,328*
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Telegraph Accounts	1,42,76,235	39,09,659	+1,03,66,576	...	...	...	...	...	...	...	...	...	+1,03,66,576
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Net	...	...	+85,28,376	*—2,55,120*	*—11,70,103*	*—3,05,151*	*—4,02,968*	*—2,56,884*	*—8,39,594*	*—6,54,157*	*—10,19,905*	*—37,24,246*	*—99,752*

ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—														
ACCOUNT BETWEEN—														
India and Marine—														
Civil Accounts	5,64,584	3,26,404	+2,38,180	...	...	...	...	...	...	...	...	...	}	—17
Marine Accounts	3,32,961	5,71,158	—2,38,197	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Marine—														
Civil Accounts	156	6,720	...	—6,564	...	...	...	...	...	...	...	...	}	+1
Marine Accounts	6,715	130	+6,565	...	...	...	...	...	...	...	...	...	}	
Burma and Marine—														
Civil Accounts	2,09,076	2,80,210	...	...	—71,134	...	...	...	...	...	...	...	}	+1
Marine Accounts	2,79,341	2,08,206	+71,135	...	...	...	...	...	...	...	...	...	}	
Assam and Marine—														
Civil Accounts	1,56,886	670	...	...	...	+1,56,216	...	...	...	...	...	...	}	...
Marine Accounts	644	1,56,860	—1,56,216	...	...	...	...	...	...	...	...	...	}	
Bengal and Marine—														
Civil Accounts	6,99,912	21,18,781	...	...	...	...	—14,18,869	...	...	...	...	...	}	+1,631
Marine Accounts	21,14,785	6,94,285	+14,20,500	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Marine—														
Civil Accounts	7,577	660	...	...	...	...	...	+6,917	...	...	...	...	}	...
Marine Accounts	600	7,517	—6,917	...	...	...	...	...	...	...	...	...	}	
U. P. of Agra and Oudh—														
Civil Accounts	496	7	...	...	...	...	...	...	+489	...	...	...	}	...
Marine Accounts	...	489	—489	...	...	...	...	...	...	...	...	...	}	
Punjab and N.-W. F. Province and Marine—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	}	...
Marine Accounts	...	...	...	...	...	...	...	...	...	...	...	...	}	
Madras and Marine—														
Civil Accounts	49,603	73,238	...	...	...	...	...	...	...	...	—23,635	...	}	...
Marine Accounts	76,783	53,148	+23,635	...	...	...	...	...	...	...	...	...	}	
Bombay and Marine—														
Civil Accounts	1,80,853	27,72,626	...	...	...	...	...	...	...	...	...	—25,91,773	}	—6,007
Marine Accounts	27,71,891	1,86,125	+25,85,766	...	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts.	18,69,143	55,79,316	+2,38,180	—6,564	—71,134	+1,56,216	—14,18,869	+6,917	+489	...	—23,635	—25,91,773		—37,10,173
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Marine Accounts.	55,83,720	18,77,938	+37,05,782	...	...	...	...	...	...	...	...	...		+37,05,782
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Net	...	...	+39,43,962	—6,564	—71,134	+156,216	—14,18,869	+6,917	+489	...	—23,635	—25,91,773		—4,391

No. 103—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts . . .	34,04,678	44,90,875	*—10,86,197*	...	...	...	...	...	...	...	...	...	+4,715
Military Works . . .	44,90,760	33,99,848	+10,90,912	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Works—													
Civil Accounts . . .	86,313	5,54,689	...	*—4,68,376*	...	...	...	...	...	...	...	...	+213
Military Works . . .	5,41,540	72,951	+4,68,589	...	...	...	...	...	...	...	...	...	
Burma and Military Works—													
Civil Accounts . . .	5,38,111	9,76,193	...	...	*—4,38,082*	...	...	...	...	...	...	...	*—10,608*
Military Works . . .	5,28,563	1,01,089	+4,27,474	...	...	...	...	...	...	...	...	...	
Assam and Military Works—													
Civil Accounts . . .	8,046	53,501	...	...	...	*—45,455*	...	...	...	...	...	...	+1,236
Military Works . . .	54,818	8,127	+46,691	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts . . .	70,574	2,80,133	...	...	...	...	*—2,09,559*	...	...	...	...	...	*—452*
Military Works . . .	2,79,677	70,570	+2,09,107	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military Works—														
Civil Accounts . . .	13,012	43,336	...	...	...	...	...	—30,324	...	...	...	...	}	+1
Military Works . . .	43,183	12,858	+30,325	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military Works—														
Civil Accounts . . .	3,91,988	25,49,622	...	...	...	...	...	...	—21,57,634	...	...	...	}	+10,814
Military Works . . .	25,36,668	3,68,220	+21,68,448	...	...	...	...	...	...	...	...	...		
Punjab and Military Works—														
Civil Accounts . . .	40,09,521	80,01,072	...	...	...	...	...	...	...	—39,91,551	...	...	}	—18,517
Military Works . . .	79,57,061	39,84,027	+39,73,034	...	...	...	...	...	...	...	...	...		
Madras and Military Works—														
Civil Accounts . . .	2,19,449	9,27,612	...	...	...	...	...	...	...	...	—7,08,163	...	}	+1,434
Military Works . . .	9,29,046	2,19,449	+7,09,597	...	...	...	...	...	...	...	...	...		
Bombay and Military Works—														
Civil Accounts . . .	4,19,072	23,41,401	...	...	...	...	...	...	...	...	...	—19,22,329	}	+6,406
Military Works . . .	23,47,475	4,18,740	+19,28,735	...	...	...	...	...	...	...	...	...		
Total Accounts Current between Civil and Military Works—														
Civil Accounts . . .	91,60,764	2,02,18,434	—10,86,197	—4,63,376	—4,38,082	—45,455	—2,09,559	—30,324	—21,57,634	—39,91,551	—7,08,163	—19,22,329		—1,10,57,670
Military Works . . .	1,97,08,791	86,55,879	+1,10,52,912	...	...	...	...	...	...	...	...	...		+1,10,52,912
Net	...	...	+99,66,715	—4,63,376	—4,38,082	—45,455	—2,09,559	—30,324	—21,57,634	—39,91,551	—7,08,163	—19,22,329		—4,758

No. 103.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—													
India and Military, Northern Circle—													
Civil Accounts	2,99,768	11,16,725	*—8,16,957*	...	...	...	...	...	...	...	...	...	} *+2,12,124*
Military Accounts	15,18,072	4,89,991	+10,29,081	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, Northern Circle—													
Civil Accounts	165	59,164	...	*—58,999*	...	...	...	...	...	...	...	...	} *—258*
Military Accounts	59,747	1,006	+58,741	...	...	...	...	...	...	...	...	...	
Burma and Military, Northern Circle—													
Civil Accounts	3,748	2,241	...	...	+ 1,507	...	...	...	...	...	...	...	} +27
Military Accounts	1,948	3,428	*— 1,480*	...	...	...	...	...	...	...	...	...	
Assam and Military, Northern Circle—													
Civil Accounts	891	3,353	...	...	...	*— 2,462*	...	...	...	...	...	...	} +1
Military Accounts	3,353	890	+ 2,463	...	...	...	...	...	...	...	...	...	
Bengal and Military, Northern Circle—													
Civil Accounts	690	5,032	...	...	...	...	*— 4,342*	...	...	...	...	...	} +98
Military Accounts	5,383	943	+ 4,440	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Northern Circle—													
Civil Accounts	1,394	36,862	...	...	...	...	...	*— 35,468*	...	...	...	...	} +1
Military Accounts	35,469	...	+ 35,469	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Northern Circle—													
Civil Accounts	5,141	4,18,033	...	...	...	...	...	...	*—4,12,892*	...	...	...	} *—6,352*
Military Accounts	4,15,765	9,225	+4,06,540	...	...	...	...	...	...	...	...	...	
Punjab and Military, Northern Circle—													
Civil Accounts	15,22,910	5,92,95,981	...	...	...	...	...	...	...	*—5,77,73,071*	...	...	} *—1,84,257*
Military Accounts	5,90,98,202	15,09,388	+5,75,88,814	...	...	...	...	...	...	...	...	...	
Madras and Military, Northern Circle—													
Civil Accounts	1,583	97,240	...	...	...	...	...	...	...	...	*—95,657*	...	} *—16,647*
Military Accounts	83,984	4,974	+ 79,010	...	...	...	...	...	...	...	...	...	
Bombay and Military, Northern Circle—													
Civil Accounts	1,37,240	2,60,989	...	...	...	...	...	...	...	...	...	*—1,23,749*	} *—3,781*
Military Accounts	1,51,957	31,989	+1,19,968	...	...	...	...	...	...	...	...	...	
India and Military, Eastern Circle—													
Civil Accounts	7,04,048	94,89,619	*—87,85,571*	...	...	...	...	...	...	...	...	...	} +18,273
Military Accounts	95,20,517	7,16,673	+88,03,844	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, Eastern Circle—													
Civil Accounts	14,162	94,834	...	*—80,672*	...	...	...	...	...	...	...	...	} +743
Military Accounts	94,874	13,459	+81,415	...	...	...	...	...	...	...	...	...	

Burma and Military, Eastern Circle—														
Civil Accounts	43,143	95,754	...	...	—52,611	...	...	...	...	...	...	...	...	—28
Military Accounts	1,56,676	1,04,093	+52,583	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Eastern Circle—														
Civil Accounts	5,18,579	18,91,362	...	...	...	—13,72,783	...	...	...	...	...	...	...	—9,994
Military Accounts	19,44,834	5,82,045	+13,62,789	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Eastern Circle—														
Civil Accounts	2,81,071	33,32,205	...	...	...	...	—30,51,134	...	...	...	...	...	...	—14,543
Military Accounts	32,70,728	2,34,137	+30,36,591	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Eastern Circle—														
Civil Accounts	21,151	11,82,279	...	...	...	...	...	—11,61,128	...	...	...	...	...	—1,033
Military Accounts	11,76,882	16,787	+11,60,095	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Eastern Circle—														
Civil Accounts	4,26,933	2,89,74,619	...	...	...	...	...	...	—2,85,47,686	...	...	...	...	+11,158
Military Accounts	2,89,49,567	3,90,723	+2,85,58,844	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Eastern Circle—														
Civil Accounts	1,04,153	6,34,282	...	...	...	...	...	...	...	—5,30,129	...	...	...	—481
Military Accounts	6,23,541	93,893	+5,29,648	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Eastern Circle—														
Civil Accounts	36,546	1,45,255	...	...	...	...	...	...	...	...	—1,08,709	...	...	—174
Military Accounts	1,44,862	36,327	+1,08,535	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Eastern Circle—														
Civil Accounts	50,578	53,489	...	...	...	...	...	...	...	...	...	—2,911	...	+228
Military Accounts	52,979	49,840	+3,139	...	...	...	...	...	...	...	...	...	...	
India and Military, Western Circle—														
Civil Accounts	8,07,280	1,80,91,809	—1,72,84,529	...	...	...	...	...	...	...	...	...	...	+13,427
Military Accounts	1,80,85,488	7,87,532	+1,72,97,956	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, Western Circle—														
Civil Accounts	2,80,347	56,75,706	...	—53,95,359	...	...	...	...	...	...	...	...	...	—1,673
Military Accounts	56,75,498	2,81,812	+53,93,686	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Western Circle—														
Civil Accounts	2,150	15,603	...	...	—13,453	...	...	...	...	...	...	...	...	—670
Military Accounts	14,083	1,300	+12,783	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Western Circle—														
Civil Accounts	3,852	1,172	...	...	...	+2,680	..	...	...	...	...	...	...	—8
Military Accounts	458	3,145	—2,688	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Western Circle—														
Civil Accounts	853	25,234	...	...	...	...	—24,381	...	...	...	...	...	...	+66
Military Accounts	32,494	8,047	+24,447	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Western Circle—														
Civil Accounts	1,000	15,848	...	...	...	...	...	—14,848	...	...	...	...	...	...
Military Accounts	15,848	1,000	+14,848	...	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	52,69,376	13,10,14,690	—2,68,87,057	—55,35,030	—64,557	—13,72,565	—30,79,857	—12,11,444	—2,89,60,578	—5,83,03,200	—2,04,366	—1,26,660	—12,57,45,314	
Carried over — Military Accounts	13,11,34,209	53,72,648	+12,57,61,561	...	...	...	...	...	...	...	...	...	+12,57,61,561	
Carried over — Net	...	...	+9,88,74,504	—55,35,030	—64,557	—13,72,565	—30,79,857	—12,11,444	—2,89,60,578	—5,83,03,200	—2,04,366	—1,26,660	+16,247	

No. 103—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward. Civil Accounts	52,69,376	13,10,14,690	*—2,68,87,057*	*—55,35,030*	*—64,557*	*—13,72,565*	*—30,79,857*	*—12,11,444*	*—2,89,60,578*	*—5,83,03,200*	*—2,04,366*	*—1,26,660*	*—12,57,45,314*
Military Accounts	13,11,34 209	53,72,648	+12,57,61,561	...	...	...	...	...	...	...	...	...	+12 57,61,561
Net	...	...	+9,88,74,504	*—55,35,030*	*—64,557*	*—13,72,565*	*—30,79,857*	*—12,11,444*	*—2,89,60,578*	*—5,83,03,200*	*—2,04,366*	*—1,26,660*	+ 16,247
ACCOUNT BETWEEN—													
United Provinces of Agra and Oudh and Military, Western Circle—													
Civil Accounts	18,565	30,90,251	...	...	...	...	...	...	*—30,71,686*	...	...	...	*—2,515*
Military Accounts	30,95,647	26,476	+30,69,171	...	...	...	...	...	...	...	...	...	
Punjab and Military, Western Circle—													
Civil Accounts	5,803	3,18,283	...	...	...	...	...	...	...	*—3,12,480*			
Military Accounts	3,29,890	11,952	+3,17,938	...	...	...	...	...	..	...	...	...	+5,458
											...	...	
Madras and Military, Western Circle—													
Civil Accounts	2,569	3,25,034	...	...	...	...	...	...	...	...	*—3,22,465*	...	
Military Accounts	3,22,387	1,025	+3,21,362	...	...	...	...	...	...	...	...	...	*—1,103*
Bombay and Military, Western Circle—													
Civil Accounts	4,99,364	2,55,16,556	...	...	...	...	...	...	...	...	...	*—2,50,17,192*	
Military Accounts	2,55,78,559	5,76,507	+2,50,02,052	...	...	...	...	...	...	...	...	...	*—15,140*
India and Military, Secunderabad Division—													
Civil Accounts	2,11,176	71,48,128	*—69,36,952*	...	...	...	...	...	...	...	...	...	
Military Accounts	71,07,485	1,54,043	+69,53,442	...	...	...	...	...	...	...	...	...	+16,490
Central Provinces and Berar and Military, Secunderabad Division—													
Civil Accounts	282	35,755	...	*—35,473*	...	...	...	...	...	...	...	...	
Military Accounts	35,705	232	+35,473	...	...	...	...	...	...	...	...	...	...
Burma and Military, Secunderabad Division—													
Civil Accounts	238	3,466	...	...	*—3,228*	...	...	...	...	...	...	...	
Military Accounts	3,304	76	+3,228	...	...	...	...	...	...	...	...	...	...

Assam and Military, Secunderabad Division—														
Civil Accounts	364	287	...	...	...	+77	...	...	...	...	...	...	}	...
Military Accounts	...	77	—77	...	...	...	...	...	...	...	...	...		
Bengal and Military, Secunderabad Division—														
Civil Accounts	71	12,241	...	...	...	...	—12,170	...	...	...	...	...	}	...
Military Accounts	18,898	6,728	+12,170	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, Secunderabad Division—														
Civil Accounts	284	7,656	...	...	...	...	...	—7,372	...	...	...	...	}	...
Military Accounts	7,656	284	+7,372	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, Secunderabad Division—														
Civil Accounts	368	98,346	...	...	...	...	...	...	—97,978	...	...	...	}	+71
Military Accounts	98,188	139	+98,049	...	...	...	...	...	...	...	...	...		
Punjab and Military, Secunderabad Division—														
Civil Accounts	228	8,107	...	...	...	...	...	...	...	—7,879	...	...	}	—114
Military Accounts	7,952	187	+7,765	...	...	...	...	...	...	...	...	...		
Madras and Military, Secunderabad Division—														
Civil Accounts	94,282	1,18,57,185	...	...	...	...	...	...	...	...	—1,17,62,903	...	}	—16,403
Military Accounts	1,19,13,772	1,67,272	+1,17,46,500	...	...	...	...	...	...	...	...	...		
Bombay and Military, Secunderabad Division—														
Civil accounts	1,639	85,658	...	...	...	...	...	...	...	...	...	—84,019	}	—43
Military Accounts	84,484	508	+83,976	...	...	...	...	...	...	...	...	...		
India and Military, Burma Division—														
Civil Accounts	1,95,179	3,14,538	—1,19,359	...	...	...	...	...	...	...	...	...	}	+5,643
Military Accounts	3,18,399	1,93,397	+1,25,002	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, Burma Division—														
Civil Accounts	300	7,243	...	—6,943	...	...	...	...	...	...	...	...	}	...
Military Accounts	7,243	300	+6,943	...	...	...	...	...	...	...	...	...		
Carried over { Civil Accounts	63,00,088	17,98,43,424	—3,39,43,368	—55,77,446	—67,785	—13,72,488	—30,92,027	—12,18,816	—3,21,30,242	—5,86,23,559	—1,22,89,734	—2,52,27,871		—17,35,43,336
Military Accounts	18,00,63,778	65,11,851	+17,35,51,927	...	...	...	...	...	...	...	...	...		+17,35,51,927
Net	...	...	+13,96,08,559	—55,77,446	—67,785	—13,72,488	—30,92,027	—12,18,816	—3,21,30,242	—5,86,23,559	—1,22,89,734	—2,52,27,871		+8,591

No. 103—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1914—*contd.*

	Credits.	Debits.	India General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	63,00,088	17,98,43,424	*—3,39,43,368*	*—55,77,446*	*—67,785*	*—13,72,488*	*—30,92,027*	*—12,18,816*	*—3,21,30,242*	*—5,86,23,559*	*—1,22,89,734*	*—2,52,27,871*	*—17,35,43,336*
Military Accounts	18,00,63,778	65,11,851	+17,35,51,927	...	...	...	...	...	...	...	...	...	*+17,35,51,927*
Net	...	...	*+13,96,08,559*	*—55,77,446*	*—67,785*	*—13,72,488*	*—30,92,027*	*—12,18,816*	*—3,21,30,242*	*—5,86,23,559*	*—1,22,89,734*	*—2,52,27,871*	+8,591
ACCOUNT BETWEEN—													
Burma and Military, Burma Division—													
Civil Accounts	92,886	76,99,119	...	...	*—76,06,233*	...	...	...	...	...	...	...	*—5,839*
Military Accounts	77,37,214	1,36,820	+76,00,394	...	...	...	...	...	...	...	...	...	
Assam and Military, Burma Division—													
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma Division—													
Civil Accounts	217	2,031	...	...	...	...	*—1,814*	...	...	...	...	...	...
Military Accounts	1,977	163	+1,814	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Burma Division—													
Civil Accounts	...	56	...	...	...	...	...	*—56*	...	...	...	...	...
Military Accounts	56	...	+56	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	6	10,799	...	...	...	...	...	...	*—10,793*	...	...	...	+92
Military Accounts	11,230	345	+10,885	...	...	...	...	...	...	...	...	...	
Punjab and Military, Burma Division—													
Civil Accounts	762	6,708	...	...	...	...	...	...	...	*—5,946*	...	...	+9
Military Accounts	6,540	585	+5,955	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma Division—													
Civil Accounts	314	25,944	...	...	...	...	...	...	...	...	*—25,630*	...	+95
Military Accounts	26,039	314	+25,725	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma Division—													
Civil Accounts	63	70,715	...	...	...	...	...	...	...	...	...	*—70,652*	...
Military Accounts	70,725	73	+70,652	...	...	...	...	...	...	...	...	...	
India and Military, Supply Circle—													
Civil Accounts	16,08,662	72,72,583	*—56,63,921*	...	...	...	...	...	...	...	...	...	*—52,510*
Military Accounts	72,86,752	16,75,341	+56,11,411	...	...	...	...	...	...	...	...	...	

Central Provinces and Berar and Military, Supply Circle—														
Civil Accounts	2,17,581	6,83,084	...	*—4,65,503*	...	...	...	...	...	...	...	...	≈	+4,754
Military Accounts	6,79,525	2,09,268	+4,70,257	...	...	...	...	...	...	...	...	...		
Burma and Military, Supply Circle—														
Civil Accounts	6,02,506	4,72,870	...	...	+1,29,636	...	...	...	...	...	...	...	≈	+45
Military Accounts	4,71,839	6,01,430	—1,29,591	...	...	...	...	...	...	...	...	...		
Assam and Military, Supply Circle—														
Civil Accounts	1,10,818	46,930	...	...	...	+63,888	...	...	...	...	...	...	≈	+451
Military Accounts	47,835	1,11,272	—63,437	...	...	...	...	...	...	...	...	...		
Bengal and Military, Supply Circle—														
Civil Accounts	2,72,327	7,94,891	...	...	...	...	*—5,22,564*	...	...	...	...	...	≈	*—11,356*
Military Accounts	7,82,256	2,71,048	+5,11,208	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, Supply Circle—														
Civil Accounts	72,312	1,01,532	...	...	...	...	...	—29,220	...	...	...	...	≈	+24
Military Accounts	1,01,075	71,831	+29,244	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, Supply Circle—														
Civil Accounts	9,11,455	41,44,695	...	...	...	...	...	...	*—32,33,240*	...	...	...	≈	+1,824
Military Accounts	41,42,699	9,07,635	+32,35,064	...	...	...	...	...	...	...	...	...		
Punjab and Military, Supply Circle—														
Civil Accounts	13,93,055	58,38,585	...	...	...	...	...	...	...	*—44,45,530*	...	...	≈	+18,148
Military Accounts	58,46,913	13,83,235	+44,63,678	...	...	...	...	...	...	...	...	...		
Madras and Military, Supply Circle—														
Civil Accounts	9,05,088	24,81,774	...	...	...	...	...	...	...	...	*—15,76,686*	...	≈	+1,433
Military Accounts	24,74,770	8,96,651	+15,78,119	...	...	...	...	...	...	...	...	...		
Bombay and Military, Supply Circle—														
Civil Accounts	13,06,396	41,50,885	...	...	...	...	...	...	...	...	...	*—28,44,489*	≈	+36,528
Military Accounts	42,08,764	13,27,747	+28,81,017	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Civil Accounts	1,37,94,536	21,36,46,625	*—3,96,07,289*	*—60,42,949*	*—75,44,382*	*—13,08,600*	*—36,16,405*	—12,48,092	*—3,53,74,275*	*—6,30,75,035*	*—1,38,92,050*	*—2,81,43,012*		*—19,98,52,089*
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Military Accounts	21,39,59,987	1,41,05,609	+19,98,54,378	...	...	...	...	...	...	...	...	...		+ 19,98,54,378
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Net	...	...	+16,02,47,089	*—60,42,949*	*—75,44,382*	*—13,08,600*	*—36,16,405*	—12,48,092	*—3,53,74,275*	*—6,30,75,035*	*—1,38,92,050*	*—2,81,43,012*		+2,289

No. 103.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1914—*concld.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
ACCOUNT BETWEEN—													
India and Railways—													
Civil Accounts	12,08,28,586	6,80,36,672	+5,27,91,914	...	...	...	...	...	...	...	...	...	—10,97,082
Railway Accounts	6,68,84,631	12,07,73,627	*—5,38,88,996*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Railways—													
Civil Accounts	9,29,935	56,98,819	...	*—47,68,884*	...	...	...	...	...	...	...	...	—25,234
Railway Accounts	56,85,909	9,42,259	+47,43,650	...	...	...	...	...	...	...	...	...	
Burma and Railways—													
Civil Accounts	2,43,33,814	1,81,73,436	...	...	+61,60,378	...	...	...	...	...	...	...	—1,17,963
Railway Accounts	1,80,55,473	2,43,33,814	*—62,78,341*	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	4,16,226	13,25,437	...	...	...	*—9,09,211*	...	...	...	...	...	...	—31,669
Railway Accounts	12,90,436	4,12,894	+9,16,952	...	...	*—39,410*	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	8,60,06,938	8,06,15,272	...	...	...	...	+53,91,666	...	...	...	...	...	—18,28,639
Railway Accounts	7,87,83,764	8,60,04,069	*—72,21,173*	...	...	...	+868	...	...	...	...	...	
Bihar and Orissa—													
Civil Accounts	2,02,614	24,62,860	...	...	...	...	...	*—22,60,246*	...	...	...	...	—11,931
Railway Accounts	23,92,571	1,44,256	+22,48,315	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	5,18,26,295	2,77,36,301	...	...	...	...	...	...	+2,40,89,994	...	...	...	—3,08,473
Railway Accounts	2,73,14,643	5,17,13,110	*—2,44,30,642*	...	...	...	...	...	+32,175	...	...	...	
Punjab and Railways—													
Civil Accounts	6,71,44,315	3,44,15,122	...	...	...	...	...	...	...	+3,27,29,193	...	...	—5,81,083
Railway Accounts	3,36,77,105	6,69,87,381	*—3,33,10,806*	...	...	...	...	...	...	+530	...	...	
Madras and Railways—													
Civil Accounts	7,75,48,455	3,94,68,297	...	...	...	...	...	...	...	...	+3,80,80,158	...	+2,74,832
Railway Accounts	3,97,43,470	7,75,48,796	*—3,78,05,326*	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	16,50,23,458	9,90,32,226	...	...	...	...	...	...	...	...	...	+6,59,91,232	—13,21,883
Railway Accounts	9,76,92,366	16,50,05,481	*—6,73,12,122*	...	...	...	...	...	...	...	...	*—993*	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Civil Accounts	59,42,60,636	37,69,64,442	+5,27,91,914	*—47,68,884*	+61,60,378	*—9,09,211*	+53,91,666	*—22,60,246*	+2,40,89,994	+3,27,29,193	+3,80,80,158	+6,59,91,232	+21,72,96,194
Railway Accounts	37,15,20,368	59,38,65,687	*—22,23,38,489*	...	...	*—39,410*	+868	...	+32,175	+530	...	*—993*	*—22,23,45,319*
Net	...	...	*—16,95,46,575*	*—47,68,884*	+61,60,378	*—9,48,621*	+53,92,534	*—22,60,246*	+2,41,22,169	+3,27,29,723	+3,80,80,158	+6,59,90,239	*—50,49,125*

No. 104.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1914.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
HIS MAJESTY'S IMPERIAL GOVERNMENT—	£	£	£	£	£	£	£	£	£	£	£
Moiety of receipts in India in connection with the despatch of Troops to Persia	3,319	...	...	...	...	...	...	...	...	...	3,319
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	44	...	...	...	...	...	...	...	...	...	44
Enlistment of natives of India for service in the Colonies	47	...	...	...	...	...	...	...	...	...	47
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	166	...	...	...	...	...	...	...	...	...	166
Postal and Money Order Transactions in India	207,226	...	...	...	...	...	...	...	...	...	207,226
Little Basses Light Vessel Dues	...	...	698	...	1,816	...	...	...	204	462	3,180
Balances of Shipping Masters' Accounts	...	...	56	...	536	...	...	...	...	962	1,554
Expenses in India in connection with the Indian Forces in North China	14,830	...	...	...	...	...	...	...	...	...	14,830
Indian Native Regiments lent for service in the Colonies	681	...	...	...	...	...	...	...	...	...	681
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	47,475	...	...	...	...	...	...	...	...	...	47,475
Grant in lieu of Prize money to crews of His Majesty's ships employed in Persian Gulf	5,085	...	...	...	...	...	...	...	...	...	5,085
Receipts in connection with the employment of a Mountain Battery in Egypt	423	...	...	...	...	...	...	...	...	...	423
Lighting and Buoying in the Persian Gulf	23	...	...	...	...	...	...	...	...	...	23
Turco-Persian Frontier Commission	71	...	...	...	...	...	...	...	...	...	71
Miscellaneous receipts—											
Civil	1,325	...	27,812	...	...	...	...	...	33	14	29,184
Military	6,367	...	...	...	...	...	...	...	...	...	6,367
Marine	8,371	...	...	...	...	...	...	...	...	...	8,371
Military Works	17	...	...	...	...	...	...	...	...	...	17
TOTAL	295,470	...	28,566	...	2,352	...	...	...	237	1,438	328,063
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Allotments of pay of British Soldiers	14,035	...	...	...	...	...	...	...	...	...	14,035
Family and Miscellaneous Remittances made by means of Rolls, etc.	111,979	...	...	...	...	...	...	...	...	...	111,979
Family Remittances, Indo-European Telegraph Department	3,141	...	...	...	...	...	...	...	...	...	3,141
East Indian Railway Company, Advances in England for purchase of Stores, etc.	1,648,618	...	...	...	...	...	...	...	...	...	1,648,618
South Indian Railway Company ditto	698,438	...	...	...	...	...	...	...	...	...	698,438
Bengal and North-Western Railway Company ditto	1,821	...	...	...	...	...	...	...	...	...	71,821
Great Indian Peninsula Railway Company ditto	1,907,196	...	...	...	...	...	...	...	...	...	1,907,196
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	661,427	...	...	...	...	...	...	...	...	...	661,427
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	15,520	...	...	...	...	...	...	...	...	...	15,520
South Indian Railway Company's Special payment to be adjusted against the Company's share of surplus profits	5,000	...	...	...	...	...	...	...	...	...	5,000
Nickel supplied for coinage purposes	...	...	...	...	...	...	...	...	...	12,111	12,111
Stores purchased in England chargeable to Provincial and Local Funds and to Native States—											
Civil	...	9,114	35,752	1,345	23,837	7,611	10,736	27,099	89,520	42,630	247,644
Railways	54,523	...	...	...	...	...	...	...	...	...	54,523
Twante Canal Project	...	...	18,167	...	...	...	...	...	...	...	18,167
Bills drawn by the Mission to the Court of Persia	68,000	...	...	...	...	...	...	...	...	...	68,000
Carried over	5,259,598	9,114	53,919	1,345	23,837	7,611	10,736	27,099	89,520	54,741	5,537,620
	295,470	...	28,566	...	2,352	...	...	...	237	1,438	328,063

No. 104—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1914—*contd.*

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
Receipts—*contd.*	£	£	£	£	£	£	£	£	£	£	£
Brought forward	295,470	...	28,566	...	2,352	...	...	...	237	1,438	328,063
	51,259,698	9,114	53,919	1,345	23,837	7,611	10,736	27,099	89,520	54,741	5,537,620
Pay and Pensions paid in England, chargeable to Native States, Foreign Funds, etc.	365	160	415	...	1,698	1,232	109	124	3,118	978	8,199
Purchase of silver	2,006,615	...	...	...	...	...	...	...	...	2,521,996	4,528,611
Royal Indian Marine vessels employed on Home trooping	30,116	...	...	...	...	...	...	...	...	...	30,116
National Health Insurance stamps for India	62,876	...	...	...	...	...	...	...	...	...	62,876
Gold received from India	...	...	...	...	...	...	...	...	...	1	1
General Provident Fund	...	...	...	...	153	...	...	...	...	...	153
Miscellaneous receipts—											
Civil	13,124	33	86	26	697	...	217	3,557	264	3,474	21,478
Military	6,867	...	...	...	...	...	...	...	...	...	6,867
Military Works Services	22	...	...	...	...	...	...	...	...	...	22
Marine	1,560	...	...	...	...	...	...	...	...	...	1,560
Railways	260	...	...	...	...	...	...	...	...	...	260
Post Office and Telegraphs	527	...	...	...	...	...	...	...	...	...	527
Total	7,382,030	9,307	54,420	1,371	26,385	8,843	11,062	30,780	92,902	2,581,190	10,198,290
Total India £	7,677,500	9,307	82,986	1,371	28,737	8,843	11,062	30,780	93,139	2,582,628	10,526,353

ENGLAND:

His Majesty's Imperial Government—

Repayments by His Majesty's Treasury and other Public Departments in respect of—			
Expenditure incurred in India in connection with the Indian Force in North China		£ 19,749	
Additional Troops lent for service at Honkong in 1912		18,993	
Postal and Money Order transactions (receipts in excess of payments)		1,196,545	
Advances in India on account of the Emigration of Coolies, and of African Protectorates, and supplies to His Majesty's Ships on the East India Station		249,979	
Pensions paid in India to Out-pensioners of Chelsea Hospital		37,873	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Honkong and Singapore		11,033	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies		1,704	
Expenses incurred in India in connection with the employment of Indian Native Troops at Robat		125	
Indian Native Regiments lent for service in the Colonies		1,234	
Receipts from the Admiralty for teak shipped from India		6,473	
Miscellaneous advances made in India		47,320	
Expenditure incurred in connection with the employment of a Mountain Battery in Egypt		6,000	
Moiety of Expenditure in India in connection with the despatch of troops to Persia		39 642	
Moiety of Expenditure incurred in India in connection with lights at Perim Island		74	
Do. do. do. Persian Gulf Radio Offices		13	
Do. do. do. Lighting and buoying the Persian Gulf		4,059	
Do. do. do. Surveying Persian Gulf		3,592	
		1,644,408	
His Majesty's Indian Government in London—			
Estates remitted from India by Administrators-General by means of Bills on London		39,532	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	919		
Bombay, Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	920		
East Indian Railway Company: Transfer fees and miscellaneous refunds	1,472		
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,337		
South Indian Railway Company: Transfer fees and miscellaneous refunds	4,207		
		8,855	
Subscriptions to the General Provident Fund		4,180	
Receipts on account of gold received from India		453,024	
Miscellaneous receipts		9,569	
		515,160	
Total England £			2,159,568
TOTAL RECEIPTS £			12,685,921

No. 104.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1914—*contd.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab and N.-W Frontier Province.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£
His Majesty's Imperial Government—											
Lighting and Buoying of the Persian Gulf	16,182	...	...	...	...	...	...	...	...	...	16,182
Advances in India on account of the Emigration of Coolies, etc., and Supplies to H. M's. Ships on the East India Station—											
Civil	57,203	...	90	...	...	...	...	...	14,574	117,287	189,154
Marine	61,502	...	...	...	...	...	...	...	...	...	61,502
Pensions paid in India to Out-pensioners of Chelsea Hospital	37,289	...	...	...	...	...	...	...	...	...	37,289
Ditto to Naval and Greenwich Hospital Pensioners	220	...	...	...	...	...	...	...	...	...	220
Enlistment of natives of India for service in the Colonies	1,503	...	...	...	...	...	...	...	...	...	1,503
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	10,755	...	...	...	...	...	...	...	...	...	10,755
Postal and Money Order Transactions	1,300,109	...	...	...	...	...	...	...	...	...	1,300,109
Little Basses Light Vessel Dues	...	...	13	...	11	...	...	...	8	4	36
Balances of Shipping Masters' Accounts	...	...	79	...	161	...	...	...	—2	134	372
Expenses in India in connection with the employment of a Mountain Battery in Egypt	9,123	...	...	...	...	...	...	...	...	...	9,123
Additional troops lent for service at Hong-Kong in 1912	65,983	...	...	...	...	...	...	...	...	...	65,983
Turco-Persian Frontier commission	5,616	...	...	...	...	...	...	...	...	...	5,616
Indian Native Regiments lent for service in the Colonies	1,593	...	...	...	...	...	...	...	...	...	1,593
Share of expenditure of Persian Gulf Radio Offices	21	...	...	...	...	...	...	...	...	...	21
Expenditure incurred in India in connection with the employment of Indian Native Troops at Robat	5,550	...	...	...	...	...	...	...	...	...	5,550
Expenditure in connection with Indian Forces in North China	31,146	...	...	...	...	...	...	...	...	...	31,146
Moiety of expenditure in connection with the despatch of troops to Persia	27,576	...	...	...	...	...	...	...	...	...	27,576
Surveying Persian Gulf	6,747	...	...	...	...	...	...	...	...	...	6,747
Receipts from Admiralty for teak supplied from India	...	...	17,141	...	...	...	...	...	...	...	17,141
Miscellaneous Payments—											
Civil	22,305	...	19,651	...	206	...	...	173	...	210	42,545
Military Works Services	2,710	...	...	...	...	...	...	...	...	...	2,710
Military	37,381	...	...	...	...	...	...	...	...	...	37,381
Marine	3,411	...	...	...	...	...	...	...	...	...	3,411
Total	1,703,925	...	36,974	...	378	...	...	173	14,580	117,635	1,873,665
His Majesty's Indian Government in London—											
Allotments of pay of British soldiers serving in India	81	...	...	...	...	...	...	...	...	...	81
Family and Miscellaneous Remittances made by means of Rolls	6	...	...	...	...	...	...	...	...	...	6
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	...	...	...	18	...	...	...	18
Remittances by Administrators General	142	...	...	...	...	...	...	...	...	...	142
Pay and Pension paid in England chargeable to Provincial Local Funds, etc.	...	...	...	...	...	...	109	...	...	...	109
Bombay, Baroda and Central India Railway Company. Advances for purchase of stores, etc.	920	...	...	...	...	...	...	...	...	...	920
National Health Insurance Stamps for India	23	...	...	...	...	...	...	...	...	...	23
General Provident Fund—											
Civil	814	134	267	145	275	70	536	534	364	377	3,516
Military	155	...	...	...	...	...	...	...	...	...	155
Carried over	2,141	134	267	145	275	70	663	534	364	377	4,970
	1,703,925	...	36,974	...	378	...	...	173	14,580	117,635	1,873,665

No. 104.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1914—*contd.*

Disbursements—*contd.*	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	1,703,925	...	36,974	...	378	...	...	173	14,580	117,635	1,873,665
	2,141	134	267	145	275	70	663	534	364	377	4,970
General Provident Fund—											
Railways	312	...	...	...	...	...	...	...	...	...	312
Post Office and Telegraphs	371	...	...	...	...	...	...	...	...	...	371
Purchase of Silver	305	...	...	...	...	...	...	...	...	250	555
Royal Indian Marine vessels employed on home trooping	30	...	...	...	...	...	...	...	...	...	30
Miscellaneous Payments—											
Civil	6,616	18	3	1	31	...	1,361	123	168	1,355	9,676
Military	11,147	...	...	...	...	...	...	...	...	...	11,147
Marine	26,334	...	...	...	...	...	...	...	...	...	26,334
Railways	179	...	...	...	...	...	...	...	...	...	179
Post office and Telegraphs	148	...	...	...	...	...	...	...	...	...	148
Military Works Services	54	...	...	...	...	...	...	...	...	...	54
Total	47,637	152	270	146	306	70	2,024	657	532	1,982	53,776
Total India £	1,751,562	152	37,244	146	684	70	2,024	830	15,112	119,617	1,927,441

England:			
His Majesty's Imperial Government—			
Payments to His Majesty's Treasury and other Public Departments on account of—			
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies		341	
Grant in lieu of Prize money to the crews of His Majesty's ships employed in the Persian Gulf		5,085	
Little Basses Light Vessel Dues		2,822	
Balances of Shipping Masters' accounts		1,994	
Refund of portion of amount received in the year 1911-12 in connection with the Coronation of His Majesty the King		394	
Miscellaneous		13,697	
		24,333	
His Majesty's Indian Government in London—			
Family and Miscellaneous Remittances by means of rolls, etc., including allotment of pay of British soldiers serving in India		132,106	
Remittances by Administrators General		36,949	
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.	72,740		
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.	661,427		
East Indian Railway Company:			
advances for purchase of Stores, etc.	1,620,090		
Rental paid to the South Behar Railway Company	30,000		
	1,650,090		
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.	1,908,622		
South Indian Railway Company: Advances for purchase of Stores, etc.	702,645	4,995,524	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works		15,520	
South Indian Railway Company—			
Special payment to be adjusted against the Company's share of Surplus profits		5,000	
National Health Insurance Stamps for India		62,853	
Purchase of Silver		4,528,056	
Stores purchased in England chargeable to Provincial and Local Funds and to Native States		302,048	
Stores chargeable to the Twante Canal Project, Burma		18,167	
Nickel supplied for Coinage purposes		12,111	
Bills drawn by the Mission to the Court of Persia in respect of advances made on Indian account		72,000	
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.		8,090	
Expenditure in connection with the Delhi Durbar		...	
Miscellaneous payments to be brought to charge or recovered in India		20,361	
Expenditure in connection with the employment of Royal Indian Marine vessels on home trooping		3,428	
		10,212,213	
Total England			10,236,54
TOTAL DISBURSEMENTS		£	12,163,987

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

DISTRICT LOCAL FUNDS

FOR

1913-14.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of DISTRICT

Receipts.	India	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capitation Tax or house-tax .	7,307	...	...	...	...	2,148	...	...	...	8,09,822	...	8,17,275
Rent of fisheries . . .	...	...	...	...	537	117	...	...	...	1,89,680	1,02,516	2,92,850
Miscellaneous . .	...	...	6,378	45,854	21	...	19,506	2,397	...	10,343	1,75,445	2,59,944
Revenue due to canals . .	...	...	...	...	...	...	2,237	...	...	...	...	2,237
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals and general purposes .	79,404	10,49,031	23,36,519	7,99,874	59,75,841	24,82,777	36,54,376	32,72,387	2,05,203	60,93,091	32,86,002	2,92,34,505
Miscellaneous . . .	5,273	...	...	...	2,13,672	24,15,004	...	3,494	...	8,16,697	1,19,051	35,73,191
Interest—												
Interest on securities of District Funds—												
For Educational purposes .	...	381	...	...	577	70	2,889	290	...	5,065	1,938	11,210
For Medical purposes .	...	...	...	...	6,325	932	22,772	1,753	...	4,409	8,495	44,686
For general purposes .	...	3,491	...	...	...	...	...	...	...	...	...	3,491
Interest on arrear Revenues .	...	...	...	...	11,710	21,230	524	...	...	10,528	11	44,003
Other items . . .	349	...	...	...	98	708	52	384	...	3,38,172	7,202	3,46,965
Law and Justice—Courts of Law—												
Fees, Fines and Forfeitures .	...	157	...	...	5,688	19,892	2,254	2,216	...	48,363	...	78,570
Police—												
Receipts under Cattle Trespass Act	11,855	6,13,106	...	87,105	3,64,231	1,87,614	6,87,124	1,16,335	3,431	...	1,53,480	22,24,281
Other items . . .	...	...	3,93,474	54	13,539	35,965	2,218	3,407	258	...	11	4,48,926
Education—												
Fees from Schools, general training and special .	7,024	6,057	...	18,233	45,683	26,489	3,13,304	2,86,330	7,034	3,91,854	1,78,328	12,80,366
Contributions . .	2,68,86	6,24,456	...	3,10,193	15,24,461	9,74,087	28,72,982	11,28,269	1,46,204	23,43,377	23,40,850	1,22,91,765
Income from Endowments .	...	...	...	1,250	175	...	1,698	1,874	...	502	...	5,499
Miscellaneous—												
Sale of books . . .	...	333	...	...	...	...	3,440	41	...	...	230	4,044
Examination Fees . .	...	...	...	81	178	134	...	...	...	...	555	948
Other Receipts . .	10	4,354	80,112	2,829	11,905	1,610	15,175	4,873	1,020	3,782	21,415	1,47,085
Medical—												
Hospital Receipts . .	1,840	...	...	...	164	118	16,237	6,413	...	1,094	4,220	30,086
Medicine sold by Civil Surgeon	192	...	...	...	...	2	1,051	2,223	...	2,353	1,358	7,179
Income from Endowments .	...	...	...	420	2,210	1,643	12,475	9,595	...	3,978	...	30,321
Contributions . . .	7,021	8,470	6,612	75,563	55,950	53,347	6,91,116	61,223	46,249	2,52,702	81,088	13,39,341
Miscellaneous—												
Other receipts . . .	192	2,316	16,010	2,467	19,430	1,449	11,653	4,913	1,738	28,871	8,462	97,501
Sanitary fees and fines .	9	...	...	10	1,459	2,240	242	497	...	34,143	15	38,615
Minor Departments—												
Botanical and other public garden receipts . .	41	15,789	...	...	...	...	5,225	46,238	2,473	...	9,166	78,932
Veterinary receipts . .	937	38,838	...	28	1,497	8,570	14,750	1,18,769	3,489	3,570	12,583	2,03,031
Receipts on account of Experimental Cultivation .	8	4,783	...	...	255	...	1,082	881	1,143	...	990	9,142
Public Exhibition and Fairs .	1,202	...	...	...	4,746	445	56,161	1,73,814	500	...	5,957	2,42,825
Contributions . . .	4,164	...	...	...	...	6,426	15,882	...	...	...	68,553	95,025
Miscellaneous . . .	...	407	216	1,100	1,907	795	6,208	16,451	220	232	1,499	29,035
Carried over .	1,51,712	23,71,999	28,39,321	13,45,061	82,62,259	62,43,812	84,32,633	52,65,067	4,18,962	1,13,92,628	65,89,420	5,33,12,874

LOCAL FUNDS for the Year ended 31st March 1914.

Disbursements.	India.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—												
Land Revenue	...	...	1,704	...	...	...	507	18	...	4,665	...	6,894
Local Rates	1	241	...	1,728	...	...	...	2,230	165	7,608	309	12,282
Land Revenue—												
Charges of District Administration	...	...	43,314	..	...	101	169	...	...	...	2,566	46,150
Miscellaneous	...	...	...	1,745	...	...	...	2,584	...	...	...	4,329
Local Rates—	...	...	81,627	6,991	2,95,845	...	...	...	...	...	1,212	3,85,675
Interest—												
Interest on Loans	...	...	...	...	12,063	14,727	4,433	1,046	...	296	22,348	54,913
Other items	...	...	...	...	...	...	...	...	...	26	...	26
General Administration—												
General Establishment of Local Funds	5,575	1,23,581	...	38,740	2,31,461	1,50,384	2,20,139	1,95,391	18,536	5,79,612	1,56,871	17,20,290
Law and Justice—												
Travelling allowance	...	...	...	...	389	...	...	...	...	...	...	389
Fees to pleaders	...	...	...	...	2,414	...	...	...	...	..	...	2,414
Miscellaneous	...	...	...	142	...	...	...	...	...	...	...	142
Police—												
Cattle-pound charges	3,499	1,77,977	26,288	...	21,186	13,152	1,58,709	77,717	569	...	5,291	4,84,388
Other charges	...	...	8,254	...	...	...	...	...	...	...	...	8,254
Refunds	...	2,315	2,058	...	249	425	15,525	2,840	...	...	...	23,412
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	6,933	...	...	...	...	...	...	6,933
Steam launch charges	...	...	889	...	...	..	...	...	...	...	...	889
Education—												
Grants to Universities	...	...	...	...	...	...	50	...	...	...	...	50
Inspection	957	5,495	...	...	55,620	57,743	19,902	42,504	3,996	...	630	1,86,847
Schools, General—												
High Schools	...	...	...	...	...	...	38,163	58,288	...	...	...	96,451
Secondary ,,	...	1,35,020	...	38,508	76,611	78,547	5,79,844	3,80,101	49,983	2,88,570	...	16,27,184
Primary ,,	45,409	8,64,373	...	5,14,955	5,96,133	1,84,865	16,50,936	10,57,755	1,02,333	20,14,637	29,18,469	99,49,865
Contribution to Municipalities	...	...	18,123	...	...	...	...	...	...	...	...	18,123
School, Special—												
Training Schools	...	...	...	2,794	...	...	18,673	21,897	...	22,831	...	66,195
Technical ,,	...	...	...	...	59,019	2,845	2,415	19,534	...	12,498	25,712	1,22,023
Grants-in-aid	799	12,825	5,70,479	47,645	12,25,548	7,35,510	2,96,801	1,70,237	3,065	3,751	66,172	31,32,832
Scholarships	3,050	4,542	...	15,210	47,447	25,893	58,679	67,944	6,305	62,109	1,07,917	3,99,096
Miscellaneous	407	1,906	...	13,573	93,930	71,877	12,030	32,089	-3,152	10,791	76,289	3,16,044
Refunds	...	1,839	...	...	4,267	656	3,339	333	...	525	6,041	17,000
Contributions	...	...	...	...	...	...	6,721	...	...	...	13,936	20,657
Medical—												
Medical Establishment	321	42	...	27,126	17,088	14,143	1,89,838	7,575	...	39,181	26,513	3,21,827
Hospitals and Dispensaries	15,188	1,03,546	2,16,924	1,61,777	3,68,859	2,73,143	6,68,941	4,90,691	57,633	10,74,724	1,92,596	36,24,022
Sanitation and Vaccination—												
Vaccine Establishment charges	1,071	71,803	89,969	22,863	19,541	6,586	1,44,624	87,028	12,493	1,61,213	1,42,548	7,59,739
Sanitation charges	1,582	27,244	2,228	14,640	90,253	53,669	98,678	10,830	1,668	5,79,322	30,151	9,10,265
Medical Schools	6,133	...	...	263	2,992	1,146	112	6,194	1,143	...	2,170	20,153
Plague and Epidemic charges	1,828	5,745	46,773	...	1,386	13,296	11,127	23,012	24	72,260	6,792	1,82,243
Other charges	...	...	2,367	23,934	31,525	11,679	27,535	47,565	5,139	1,20,151	5,964	2,75,859
Refunds	...	27	927	684	339	120	1,085	2,316	...	100	137	5,735
Contributions	2,425	...	...	...	...	69,645	24,112	...	...	...	1,07,368	2,03,550
Lunatic Asylum	236	...	...	...	...	...	...	...	...	...	...	236
Minor Departments—												
Public Exhibitions and Fairs	1,418	5,709	...	971	8,399	10,297	64,937	96,883	5,254	780	15,752	2,10,400
Veterinary and Stallion charges	3,981	47,511	62,815	32,098	56,327	54,764	1,26,939	2,34,182	24,116	20,366	77,117	7,40,216
Experimental cultivation	1	1,123	...	...	1,074	366	1,455	485	27	...	13,877	18,408
Botanical and other Public gardens	...	3,673	...	...	...	...	7,627	1,01,698	3,887	...	24,852	1,41,737
Provincial Statistics	...	...	...	297	...	...	...	...	...	...	...	297
Miscellaneous	...	1,651	...	2,225	3,901	1,286	2,461	182	...	933	434	13,073
Contributions	440	...	...	...	...	4,070	1,500	...	...	...	4,822	10,832
Refunds	...	14	...	...	...	...	...	...	...	...	...	14
Carried over	94,321	15,98,202	11,74,739	9,68,909	33,30,799	18,50,935	44,58,006	32,41,149	2,99,488	50,76,949	40,54,856	2,61,48,353

ACCOUNT of District

Receipts.	India	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,51,712	23,71,999	28,39,321	13,45,061	82,62,259	62,43,812	84,32,633	52,65,067	4,18,962	1,13,92,628	65,89,420	5,33,12,874
Superannuations and Pensions—												
Contributions for pensions and gratuities.	...	...	...	9	...	...	80	2,772	...	...	...	2,861
Stationery and Printing—												
Press Receipts . . .	...	...	217	...	10,389	3,622	...	196	...	...	...	14,424
Other Miscellaneous Receipts.	...	...	...	...	...	18,499	...	...	...	...	...	18,499
Miscellaneous—												
Sale of old Stores and Materials	65	446	367	47	1,658	530	946	554	...	5,033	3,531	13,177
Sale of Nazul (Escheated buildings and lands). .	...	9,708	...	21,036	855	...	...	...	...	...	...	31,599
Rents	151	12,201	7,16,991	745	1,430	2,426	17,286	752	...	7,60,353	1,195	15,13,530
Rates and Taxes . . .	...	2,32,927	...	...	...	...	...	...	...	...	...	2,32,927
Contributions . . .	7,062	7,839	42,524	1,58,169	1,20,247	13,414	37,059	1,69,102	2,228	65,919	72,575	6,96,138
Other Miscellaneous Receipts.	4,578	11,066	5,386	4,903	20,771	...	15,498	28,409	2,879	97,050	20,673	2,11,213
Railways—												
Net Receipts . . .	...	...	...	...	1,05,668	20,464	...	...	...	5,43,756	...	6,69,888
Minor Works—												
Local Canal Receipts . .	2,718	...	...	7,348	18,776	...	...	78,312	10,060	...	...	1,17,220
Civil Works—												
Rent of buildings and lands (other than Nazul).	66	4,434	219	900	13,287	23,583	1,467	46,260	2,329	6,180	13,719	1,12,444
Sale of buildings and lands (other than Nazul).	4,168	7,556	395	349	5,864	43	55,738	1,63,536	145	8,346	9,538	2,55,678
Sale of Stores and Materials .	137	10,192	1,245	842	1,797	1,168	29,007	5,879	20	15,723	832	66,842
Canal and Ferry Receipts .	...	71,519	2,83,064	1,22,576	4,37,565	2,18,599	3,17,927	1,61,822	4,959	2,41,191	1,19,768	19,78,990
Tolls on roads . . .	28,248	...	...	...	1,359	49,904	1,07,792	3,094	...	14,55,321	2,32,876	18,78,594
Contributions . . .	21,649	5,27,662	3,79,511	14,68,694	7,48,501	8,90,557	29,08,870	17,13,807	94,117	49,76,475	10,28,326	1,47,58,169
Staging Bungalow Fees .	2,521	...	6,958	362	6,684	11,383	24,851	7,453	...	17,164	5,335	82,711
Sarai (Rest-house) Fees. .	160	1,875	...	44	...	637	6,203	16,119	6,360	1,106	55	32,559
Sale-proceeds of trees and grass	957	...	...	...	...	...	...	...	...	...	...	957
Miscellaneous . .	1,183	5,199	22,448	3,275	38,421	36,436	1,10,256	2,76,497	5,405	3,46,252	47,061	8,92,433
Refunds	...	...	...	163	...	...	...	...	...	...	...	163
TOTAL REVENUE .	2,25,375	32,74,623	42,98,646	31,34,523	97,95,531	75,35,077	1,20,65,613	79,39,637	5,47,464	1,99,32,497	81,44,904	7,68,93,890
Debt, Deposits and Advances —												
Loans from Government .	...	...	...	...	1,02,241	75,000	2,52,000	...	...	...	1,53,000	5,82,241
Sale-proceeds of Investments .	...	...	...	...	11,250	...	...	...	...	808	...	12,058
Deposits	487	2,27,860	...	13,807	3,03,682	1,47,957	65,457	1,19,205	785	11,70,376	19,835	20,69,451
Advances	275	2,32,714	480	2,366	3,15,822	2,81,296	65,524	3,569	768	—24,248	20,814	8,99,380
TOTAL DEBT, DEPOSITS AND ADVANCES—	762	4,60,574	480	16,173	7,32,995	5,04,253	3,82,981	1,22,774	1,553	11,46,936	1,93,649	35,63,130
TOTAL RECEIPTS .	2,26,137	37,35,197	42,99,126	31,50,696	1,05,28,526	80,39,330	1,24,48,594	80,62,411	5,49,017	2,10,79,433	83,38,553	8,04,57,020
Opening Balance . .	(a) 1,20,786	15,19,925	30,47,946	(b) 4,67,663	(c) 19,48,306	8,38,839	(d) 26,68,424	19,27,461	2,36,264	69,53,912	24,76,696	2,22,06,222
GRAND TOTAL .	3,46,923	52,55,122	73,47,072	36,18,359	1,24,76,832	88,78,169	1,51,17,018	99,89,872	7,85,281	2,80,33,345	1, 8.15,249	10,26,63,242

(a) Differs from last year's closing balance by Rs. 11,203 for corrections since made.
(b) Differs from last year's closing balance owing mainly to the inclusion of the figures of the Dhubri Local Board which were excluded in 1912-13.
(c) Differs from last year's closing balance owing mainly to adjustment on account of uncashed cheques.
(d) Difference from last year's closing balance is due to subsequent corrections.

Local Funds for the year ended 31st March 1914—*continued.*

Disbursements.	India.	Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	94,321	15,98,202	11,74,739	9,68,909	33,30,799	18,50,935	44,58,006	32,41,149	2,99,488	50,76,949	40,54,856	2,61,48,353
Superannuations, etc.—												
Pensions	426	3,710	4,063	1,102	36,227	44,304	5,769	1,911	2,648	21,541	11,307	1,33,008
Gratuities	...	423	208	2,981	42	121	1,497	5,772	...	3,109	2,155	16,308
Contribution to Provincial Revenues for Pensions	...	54,691	...	...	...	...	...	...	...	...	40,480	95,171
Donations to Service Funds	...	...	...	1,350	17,696	...	...	1,00,223	1,158	1,08,625	...	2,29,052
Provident Fund	755	...	...	...	...	12,468	33,543	...	...	...	...	46,766
Stationery and Printing—												
Purchase of Stationery	227	2,583	...	2,868	2,512	2,055	...	4,519	673	7,764	255	23,456
District Board Presses	...	...	...	236	4,106	15,751	...	...	...	...	185	20,278
Printing at Government Presses	...	10,074	...	287	...	...	...	...	...	60,286	...	70,647
Printing at Private Presses	285	3,780	4,137	...	19,495	13,923	...	15,839	2,096	..	18,258	77,813
Lithography	...	...	...	352	121	129	...	873	262	...	238	1,975
Stationery purchased locally	...	536	...	...	...	...	...	...	...	...	...	536
Miscellaneous—												
Rewards for destruction of dogs, wild animals and snakes	...	104	...	7,617	..	...	...	567	87	629	...	9,004
Donations for charitable purposes	5	1 024	...	762	380	605	493	3,408	398	100	31,796	38,971
Contributions	500	53	8,059	2 764	959	...	4,154	25,616	448	56,711	17,155	1,16,419
Petty Establishments	1,192	4,427	2,52,075	6,676	1,000	715	4,865	13,866	1,276	4,38,917	34,467	7,59,476
Miscellaneous and unforeseen charges	564	7,946	...	7,263	14,226	13,817	12,970	26,869	415	4,000	11,268	99,338
Miscellaneous refunds	...	276	587	...	3,875	5,534	1,314	1,003	...	3,514	10,777	26,880
Famine Relief	...	...	...	...	3,155	5,706	...	...	...	...	...	8,861
Railways—												
Interest on Loans borrowed for Railway purposes	...	...	...	...	...	...	...	...	...	1,44,636	...	1,44,636
Re-payment of ditto	...	...	...	...	...	...	...	...	...	1,06,858	...	1,06,858
Construction of Railways charged to Revenue	...	...	...	...	...	...	...	...	...	4,08,548	...	4,08,548
Miscellaneous Railway Expenditure	...	...	...	...	...	58,319	...	...	...	52,939	...	1,11,258
Minor Works—												
Works	...	...	21,174	2,000	...	...	...	2,610	...	...	...	25,784
Repairs	...	...	4,722	...	...	...	...	15,280	5,874	...	...	25,876
Tools and Plant	...	...	267	...	...	...	...	90	...	...	...	357
Establishment	...	...	4,091	...	55,359	...	...	11,075	4,573	...	...	75,098
Local Canal charges	1,565	...	...	...	...	...	...	...	...	...	...	1,565
(*Civil*) *Works*—												
(*a*) Buildings—												
New Works	28,230	3,87,008	1,39,951	4,949	1,12,035	1,48,234	8,02,071	8,10,335	77,654	7,06,536	3,12,253	35,29,256
Repairs	6,479	85,559	21,598	5,897	28,411	37,238	2,53,267	2,19,726	17,084	1,67,338	1,49,250	9,91,847
(*b*) Communications—												
New Works	15,959	1,81,511	4,90,461	11,88,343	14,75,842	12,98,226	8,72,109	3,02,232	7,722	17,53,145	7,70,275	83,55,825
Repairs	34,838	2,75,468	5,45,157	4,21,616	20,05,251	14,96,016	15,98,684	11,76,234	28,042	47,58,438	14,93,892	1,38,33,636
(*c*) Other public Improvements—												
New Works	1,451	1,25,824	3,60,502	1,99,244	3,14,839	1,03,082	28,440	90,714	9,891	6,83,203	2,13,845	21,31,035
Repairs	1,539	75,761	2,35,658	27,268	88,198	39,835	8,529	37,278	1,527	4,33,162	1,58,580	11,07,335
(*d*) Establishment	17,682	1,97,226	3,72,111	66,282	5,06,574	4,94,994	4,41,046	4,36,829	19,306	16,08,193	3,28,041	38,88 284
(*e*) Tools and Plant	962	223	22,423	18,325	69,081	62,138	17,908	18,531	110	1,20,775	34,252	3,64,728
(*f*) Other charges	10,182	55,043	89 416	20,818	65,412	1,717	94,388	2,90,288	4,625	2,88,907	37,950	9,58,746
Contribution	4,984	...	...	...	...	79,851	1,742	...	...	...	45,637	1,32,214
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,22,146	30,71,452	37,51,399	29,57,909	81,55,595	57,85,713	86,40,795	68,52,837	4,85,357	1,64,14,823	77,77,172	6,41,15,198
RAILWAY CONSTRUCTION MET FROM BORROWED FUNDS—												
Debt, Deposits and Advances—												
Repayment of loans from Government	...	...	...	...	14,743	62,062	2,390	5,370	...	937	24,849	1,10,351
Repayment of loans from the public	...	...	...	...	...	...	...	770	...	...	...	770
Investments	...	...	...	...	3,38,628	...	77,604	...	...	10,34,969	...	14,51,201
Deposits	1,662	2,09,484	...	4,712	...	1,55,595	18,384	71,358	...	9,75,866	16,177	14,53,238
Advances	...	2,29,644	1,115	7,257	3,65,651	3,27,266	69,905	9,284	50	72,211	28,912	11,11,295
TOTAL DEBT, DEPOSITS, AND ADVANCES	1,662	4,39,128	1,115	11,969	7,19,022	5,44,923	1,68,283	86,782	50	20,83,983	69,938	41,26,855
TOTAL CHARGES	2,23,808 (a)	35,10,580 (a)	37,52,514	29,69,878 (a)	88,74,617 (a)	63,30,636 (a)	88,09,078 (a)	69,39,619 (a)	4,85,407 (a)	1,84,98,806	78,47,110 (a)	6,82,42,053
CLOSING BALANCE	1,23,115	17,44,542	35,94,558	6,48,481	36,02,215	25,47,523	63,07,940	30,50,253	2,99,874	95,34,539	29,68,139	3,44,21,189
GRAND TOTAL	3,46,923	52,55,122	73,47,072	36,18,359	1,24,76,832	88,78,169	1,51,17,018	99,89,872	7,85,281	2,80,33,345	1,08,15,249	10,26,63,242

(*a*) Differs from Book balance owing mainly to uncashed cheques

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses and other Expenditure on account of District and Local Boards' Railways in India, during the year 1913-14. (Madras.)

Heads.	Tanjore District Board Railway.	Bezwada Masulipatam Railway.	TOTAL.
	Rs.	Rs.	Rs.
Gross Receipts:			
Coaching Traffic Earnings	6,73,041	2,41,516	9,14,557
Goods ditto	2,99,458	1,10,243	4,09,701
Miscellaneous Suspense	6,966	1,755	8,721
TOTAL GROSS RECEIPTS	9,79,465	3,53,514	13,32,979
Working Expenses:			
Maintenance of Way, Works, and Stations	1,26,849	35,221	1,62,070
Locomotive Expenses	2,20,814	66,194	2,87,008
Carriage and Wagon Expenses	75,156	16,152	91,308
Traffic Expenses	72,499	21,414	93,913
General Charges, Miscellaneous and Suspense	1,34,579	20,345	1,54,924
TOTAL WORKING EXPENSES	6,29,897	1,59,326	7,89,223
Net Receipts	3,49,568	1,94,188	5,43,756
Other Expenditure:			
Interest on loans borrowed for Railway purposes	84,712	59,924	1,44,636
Repayment of ditto ditto	31,334	75,524	1,06,858
Net gain to the Board	2,33,522	58,740	2,92,262
Capital at charge, 31st March 1914	49,23,244	22,04,272	71,27,516
Percentage of net Receipts on Capital outlay (1913-14)	7·1	8·8	7·62
Ditto ditto in 1912-13	7·63	8·37	7·86
Ditto ditto in 1911-12	7·33	7·66	7·43
Ditto ditto 1910-11	6·65	7·27	6·84
Ditto ditto 1909-10	5·71	8·36	6·52

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1913-14. (Madras.)

Details.	Amount.
	Rs.
Kistna District Board—Gudivada-Bhimavaram Railway Survey	1,862
Nidadavole-Palakole Railway Survey	9,833
Kurnool District Board—Nandyal-Atamakur Railway Survey	457
Madura District Board—Madura-Bodinayakanur Railway Survey	9,184
Nellore District Board—Vallapalam-Kanigiri Railway Survey	92
Ramnad District Board—Sivaganga to Manamaduri *viâ* Tirupachetti Railway Survey	926
Salem District Board—Salem-Attur Railway Survey	706
Tanjore District Board—Nidamangalam-Mannargudi Final Location Survey	20
Thiruthirapundi-Vedaranyam Final Location Survey	2,639
Tanjore-Tiruvadi Railway Survey	3,577
Mayavaram-Tranguebar Railway Survey	7,018
Mannargudi-Thiruthirapundi Railway Survey	6,481
Tinnevelly District Board—Tinnevelly-Thiruchandur Final Location Survey	9,991
Kistna District Board—Charges incurred by the District Board of Kistna for demarkation of the boundries of Bezwada-Masulipatam Railway	59
Tanjore District Board—Charges incurred by the District Board of Tanjore for widening and fencing the approach Roads of Tanjore District Board Railway	103
TOTAL	52,939

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1913-14.

Heads.	Nidamangalam-Mannargudi Railway.	Podanur-Pollachi Railway.	Tenali-Repalli Railway.	Tanjore District Board Railway.	Bezwada Masulipatam Railway.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During the year 1913-14:						
Outlay charged to Revenue	2,76,045	39,945	55,533	32,361	4,664	4,08,548
To end of the year 1913-14:						
Outlay charged to Revenue	(a) 2,86,501	39,945	55,533	(b) 33,66,547	(b) 7,63,003	45,11,529
Outlay met from borrowings from the public	...	...	...	5,86,291	...	5,86,291
Outlay met from borrowings from the Government	...	...	...	(c) 9,70,405	(c) 14,41,270	24,11,675
TOTAL	2,86,501	39,945	55,533	49,23,243	22,04,273	75,09,495

(a) Includes Rs. 10,456 charged under surveys in previous years.
(b) Includes annuity payments and repayments of Government loan.
(c) Reduced by the amounts referred to in remark (b) above.

No. 4.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Administration.	Minor Departments.	Educational.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	17,638	...	1,792	...	...	19,430	...	19,430
Central Provinces and Berar	...	...	...	1,278	...	...	...	...	1,278	...	1,278
Burma	...	...	...	1,557	...	1,10,567	...	30	1,12,154	...	1,12,154
Assam	...	...	...	...	...	3,165	1,764	...	4,929	...	4,929
United Provinces of Agra and Oudh	...	...	2,175	2,82,369	3,214	1,51,278	114	19,302	4,58,452	...	4,58,452
Bombay	36,145	...	53,283	99,279	...	51,105	...	7,424	2,47,236	3,750	2,43,486
TOTAL	36,145	...	55,458	4,02,121	3,214	3,17,907	1,878	26,756	8,43,479	3,750	8,39,729

No. 5—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	410	...	...	624	...	...	1,034	...	1,034
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	1,763	...	...	12,620	...	...	14,383	...	14,383
Assam	...	83	...	...	...	2,240	1,904	..	4,227	...	4,227
United Provinces of Agra and Oudh	...	207	32,098	...	1,516	49,388	1,625	3,959	88,793	...	88,793
Bombay	1,131	1,426	5,256	...	...	2,217	93	...	10,123	...	10,123
TOTAL	1,131	1,716	39,527	...	1,516	67,089	3,622	3,959	1,18,560	...	1,18,560

No. 6.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	7	1,478	...	7,882	...	...	...	...	6,206	14	...	...	15,587	...	15,587
Central Provinces and Berar	18,040	...	...	1,989	...	2,269	...	4,810	...	...	...	...	27,108	...	27,108
Burma	1,24,103	17,138	1,10,453	46,437	...	37,839	7,743	13,352	29,528	54,308	2,472	...	4,43,612	...	4,43,612
Assam	53,000	827	2,88,424	2,97,615	...	...	...	...	2,132	12,195	...	365	6,54,558	*1,46,382*	5,08,176
Bihar and Orissa	...	...	...	...	...	...	...	...	...	...	...	239	...	...	...
United Provinces of Agra and Oudh	3,29,633	1,39,725	1,08,706	1,22,823	...	35,520	19,768	7,047	1,366	4,174	...	911	7,69,673	...	7,69,673
Punjab	16,244	...	...	...	...	...	...	...	...	...	...	...	16,244	...	16,244
Madras	122	...	...	2,730	...	...	—784	...	...	...	...	...	2,068	...	2,068
Bombay	31,778	2,34,811	268	79,761	38,783	4,071	71,433	16,373	11,482	10,093	7,068	143	5,06,064	...	5,06,064
Total	5,72,927	3,93,979	5,07,851	5,59,237	38,783	79,699	98,160	41,582	50,714	80,784	9,540	1,658	24,34,914	*1,46,382*	22,88,532

No. 7.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Repairs to Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Oulay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	136	11,196	...	14,755	...	...	...	...	730	833	...	...	27,650	...	27,650
Central Provinces and Berar	5,447	6,251	...	3,417	...	378	...	3,581	...	...	1,221	...	20,295	...	20,295
Burma	1,83,207	1,288	1,71,061	29,826	...	13,239	55,434	22,913	547	38,237	8,223	32	5,24,007	...	5,24,007
Assam	...	440	70,679	96,973	...	1,528	...	1,267	5,097	9,857	47	...	1,85,888	...	1,85,888
United Provinces of Agra and Oudh	9,80,181	1,66,944	29,908	51,049	...	4,732	364	...	18,982	15,309	23,706	1,522	12,92,697	*577*	12,92,120
Punjab	1,165	....	...	...	...	...	...	...	...	...	...	...	1,165	...	1,165
Madras	8,055	...	17,606	3,018	...	...	...	598	...	...	...	...	29,277	...	29,277
Bombay	1,76,891	1,69,819	22,830	2,51,055	56,847	20,452	30,880	16,072	17,293	3,900	42,235	16	8,08,290	...	8,08,290
Total	13,55,082	3,55,938	3,12,084	4,50,093	56,847	40,329	86,678	44,431	42,649	68,136	75,432	1,570	28,89,269	*577*	28,88,692

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	81	...	224	...	830	...	1,135	...	1,135
Central Provinces and Berar	...	...	...	373	...	...	...	373	...	373
Burma	92,193	1,26,302	25,252	14,036	211	18,801	35,130	3,11,925	...	3,11,925
Assam	154	...	...	92,693	...	1,427	...	94,274	*41,174*	53,100
U. P. of Agra and Oudh	...	...	...	8,324	6,707	7,793	...	22,824	...	22,824
Madras	41	...	...	6,228	1,049	...	...	7,318	...	7,318
Bombay	...	...	...	7,562	...	823	...	8,385	*885*	7,500
TOTAL	92,388	1,26,383	25,252	1,29,440	7,967	29,674	35,130	4,46,234	*42,059*	4,04,175

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	118	...	261	...	...	172	...	551	...	551
Burma	55,177	32,207	81,408	5,709	417	79	9,641	15,239	1,99,877	...	1,99,877
Assam	485	17	...	5,249	37	...	962	...	6,750	...	6,750
U. P. of Agra and Oudh	...	...	...	...	791	...	2,850	...	3,641	...	3,641
Bombay	...	...	...	2,675	...	...	3,338	...	6,013	...	6,013
TOTAL	55,662	32,342	81,408	13,894	1,245	79	16,963	15,239	2,16,832	...	2,16,832

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Administration.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	..	442	3,938	...	...	...	4,420	8,800	...	8,800
Central Provinces and Berar .	...	19,739	23,280	2,49,996	5,012	76,155	...	11,548	3,85,730	...	3,85,730
Burma	...	...	16,500	26	3,105	...	...	8,166	27,797	...	27,797
Assam	...	...	...	...	...	...	...	20	20	...	20
Bengal	...	23,099	188	7,593	22,453	2,595	52,495	3,612	1,12,035	...	1,12,035
Bihar and Orissa . .	...	6,156	946	36,490	57,716	97	19,425	27,404	1,48,234	*1,860*	1,46,374
U. P. of Agra and Oudh . .	...	...	43,332	2,87,482	6,070	1,567	1,726	3,442	3,43,619	...	3,43,619
Punjab	...	15,963	10,103	5,54,226	1,21,833	74,992	7,682	25,536	8,10,335	*3,81,405*	4,28,930
N.-W. Frontier . . .	...	...	...	52,613	22,336	2,629	...	76	77,654	*48,318*	29,336
Madras	...	13,398	...	3,76,311	1,89,630	...	46,620	80,577	7,06,536	...	7,06,536
Bombay	5,875	1,552	326	37,660	9,028	6,039	...	4,537	65,017	*3,525*	61,492
TOTAL .	5,875	79,907	95,117	16,06,335	4,37,183	1,64,074	1,27,948	1,69,338	26,85,777	*4,35,103*	22,50,669

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	6	...	315	473	3,384	533	151	...	583	5,445	...	5,445
Central Provinces and Berar . . .	...	7,735	...	7,778	55,908	248	4,603	...	9,287	85,559	...	85,559
Burma . . .	...	...	...	4,475	75	643	...	...	2,022	7,215	...	7,215
Assam . . .	...	137	...	...	...	...	...	1,338	195	1,670	...	1,670
Bengal . . .	...	5,724	...	...	3,242	4,557	554	11,882	2,452	28,411	...	28,411
Bihar and Orissa .	...	2,245	...	1,581	9,254	9,897	1,228	9,731	3,302	37,238	...	37,238
U. P. of Agra and Oudh	...	51	...	30,521	1,24,053	3,714	364	1,569	4,202	1,64,474	...	1,64,474
Punjab . . .	10,514	7,679	1,971	11,263	1,02,786	36,122	23,415	12,784	13,192	2,19,726	*32,643*	1,87,083
N.-W. Frontier . .	...	260	93	550	6,555	4,341	3,860	163	1,262	17,084	*700*	16,384
Madras . . .	...	2,315	...	...	70,181	37,148	255	12,581	44,858	1,67,338	...	1,67,338
Bombay . . .	141	2,564	...	939	1,11,268	16,199	2,133	...	5,883	1,39,127	*2,600*	1,36,527
TOTAL .	10,661	28,710	2,379	57,580	4,86,706	1,13,402	36,563	50,048	87,238	8,73,287	*35,943*	8,37,344

No. 12.—CLASSIFIED ABSTRACT of Expenditure by Civil Officers on Account of District and Local Boards on Roads and Other Works of Communication.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	373	...	...	...	...	...	...	...	...	373	...	373
Central Provinces and Berar	4,068	34,390	8,957	32,851	7,825	5,437	9,779	4,003	18,497	24,003	4,583	...	1,54,403	...	1,54,403
Burma	2,397	4,777	1,306	12,961	97	456	6,559	131	725	6,075	11,365	...	46,849	...	46,849
Assam	27,794	10,542	1,45,318	3,27,847	...	...	...	515	5,659	16,068	22	20	5,33,785	*21,300*	5,12,485
Bengal	1,55,916	1,07,675	2,88,293	2,62,646	15,321	1,04,713	46,137	85,060	2,39,168	66,910	9,617	94,385	14,75,841	...	14,75,841
Bihar and Orissa	2,46,933	42,881	2,21,695	3,25,056	29,652	1,04,237	1,21,360	1,29,742	37,744	11,264	22,549	5,113	12,98,226	*374*	12,97,852
United Provinces of Agra and Oudh	8,747	...	20,564	16,464	18,905	14,362	15,801	3,175	1,967	500	1,859	92	1,02,436	...	1,02,436
Punjab	86,068	85,040	5,063	95,203	...	...	...	...	1,161	10,265	3,188	...	2,85,988	*1,37,720*	1,48,268
North-West Frontier Province	...	25	638	5,042	...	...	...	...	...	2,017	...	...	7,722	...	7,722
Madras	6,85,229	3,07,858	1,23,139	40,360	34,197	34,778	22,125	23,261	3,90,559	52,798	27,700	9,073	17,51,077	...	17,51,077
Bombay	4,013	13,373	1,844	21,439	26,325	4,904	6,407	29,403	86,585	46,927	18,791	4,200	2,64,211	*1,738*	2,62,473
Total	12,21,165	6,06,561	8,16,817	11,40,252	1,32,322	2,68,887	2,28,168	2,75,290	7,82,065	2,36,827	99,674	1,12,883	59,20,911	*1,61,132*	57,59,779

No. 13.—CLASSIFIED ABSTRACT of Expenditure by Civil Officers on Account of District and Local Boards on Repairs to Roads and Other Works of Communication.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	753	...	...	1,542	...	...	...	4,094	...	799	...	...	7,188	...	7,188
Central Provinces and Berar	32,480	26,122	21,128	25,046	54,283	11,217	9,264	30,199	7,230	13,871	22,252	2,081	2,55,173	...	2,55,173
Burma	1,607	493	5,052	2,481	...	874	441	2,869	33	5,158	2,142	...	21,150	...	21,150
Assam	5,593	23,277	1,20,959	43,876	13,846	...	2,240	11,589	1,920	12,399	29	...	2,35,728	*7,432*	2,28,296
Bengal	6,00,081	1,24,164	2,64,524	4,17,506	24,026	1,60,753	1,14,786	2,26,685	32,918	25,219	4,495	10,094	20,05,251	...	20,05,251
Bihar and Orissa	5,38,644	50,947	2,32,153	2,80,225	14,660	1,10,425	61,022	1,30,001	13,107	33,388	30,046	1,398	14,96,016	*50*	14,95,966
United Provinces of Agra and Oudh	11,716	587	64,654	94,472	13,805	25,356	28,038	31,995	1,344	3,906	29,511	603	3,05,987	...	3,05,987
Punjab	5,08,944	3,80,361	48,538	1,89,948	...	1,313	1,022	...	2,272	40,980	1,691	...	11,75,069	*4,69,297*	7,05,772
North-West Frontier Province	5,168	...	4,635	14,247	...	...	...	1,022	...	2,970	...	...	28,042	...	28,042
Madras	32,63,968	8,46,355	2,43,637	55,845	60,523	27,678	30,838	22,809	64,963	39,481	61,180	11,884	47,29,161	...	47,29,161
Bombay	16,919	18,412	55,767	1,46,079	64,730	8,778	54,567	1,34,843	35,588	85,886	64,033	...	6,85,602	*1,065*	6,84,537
Total	49,85,873	14,70,718	10,61,047	12,71,267	2,45,873	3,46,394	3,02,218	5,96,106	1,59,375	2,64,057	2,15,379	26,060	1,09,41,367	*4,77,844*	1,04,66,523

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	...	...	...	...	...	...	316	316	...	316
Central Provinces and Berar .	...	14,317	100	294	74,138	196	...	36,406	1,25,451	...	1,25,451
Burma	17,143	5,320	...	8,817	8,715	925	...	7,657	48,577	...	48,577
Assam . . .	...	1,865	...	...	90,795	3,016	...	9,294	1,04,970	*10,985*	93,985
Bengal	...	...	...	...	2,91,608	14,330	...	8,901	3,14,839	...	3,14,839
Bihar and Orissa . . .	...	...	...	...	91,866	10,09	...	1,117	1,03,082	...	1,03,082
United Provinces of Agra & Oudh	...	...	...	...	1,441	...	...	4,175	5,616	...	5,616
Punjab	4,893	26,190	9,544	4	10,878	1,909	...	37,296	90,714	*1,436*	89,278
North-West Frontier Province	4,039	...	...	...	5,852	...	...	...	9,891	*4,039*	5,852
Madras	1,21,437	56,677	567	...	3,61,303	15,983	...	1,19,918	6,75,885	...	6,75,885
Bombay	2,896	...	1,516	...	1,96,261	...	...	4,787	2,05,460	*4,038*	2,01,422
TOTAL .	1,50,408	1,04,369	11,727	9,115	11,32,857	46,458	...	2,29,867	16,84,801	*20,498*	16,64,303

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ıdia, General . . .	...	...	...	...	...	877	...	111	988	...	988
ntral Provinces and Berar .	2,623	22,299	514	667	30,748	80	...	18,830	75,761	...	75,761
rma	13,043	7,698	...	6,417	4,588	516	...	3,519	35,781	...	35,781
ssam . . .	...	3,022	...	...	12,812	1,473	...	3,211	20,518	...	20,518
ngal	...	...	...	...	79,721	3,691	...	4,786	88,198	...	88,198
har and Orissa . . .	...	...	...	...	34,964	4,788	...	83	39,835	...	39,835
nited Provinces of Agra & Oudh	...	...	771	...	3,197	384	...	536	4,888	...	4,888
njab . . .	1,028	56	17,164	1,467	6,063	2,122	...	9,378	37,278	*7,682*	29,596
orth-West Frontier Province	...	...	...	...	224	...	...	1,303	1,527	...	1,527
adras	18,183	29,890	905	...	1,84,713	1,628	...	1,97,843	4,33,162	...	4,33,162
mbay	347	532	...	1,603	1,44,907	183	2,543	2,452	1,52,567	*1,961*	1,50,606
TOTAL .	35,224	63,497	19,354	10,154	5,01,937	15,742	2,543	2,42,052	8,90,503	*9,643*	8,80,860

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1913-1914.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous. Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
Receipts.						
LAND REVENUE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Income from Land, the property of the Funds	4,25,922	1,05,970	33,05,231	5,27,075	75,318	44,39,516
STAMPS—						
Sale of Stamps	...	32,656	...	...	77,479	1,10,135
EXCISE—						
License Fees and Duties	34,722	...	...	...	2,010	36,732
Abkari Farms	...	12,318	...	...	7,68,473	7,80,791
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	11,191	...	...	13,01,518	13,12,709
Miscellaneous	...	339	...	...	4,69,310	4,69,649
ASSESSED TAXES—						
Taxes upon Houses	4,59,195	4,65,023	...	...	36,754	9,60,972
Licenses on Trades and Professions	53,429	7,197	...	1,00,416	27	1,61,069
Chowkidari Tax	640	20,624	...	...	...	21,264
Octroi	11,12,142	1,36,037	...	...	...	12,48,179
Miscellaneous (including Taxes on Horses and Carriages)	1,59,702	58,399	...	...	...	2,18,101
REGISTRATION—						
Fees and Miscellaneous	49	1,088	...	...	7,832	8,969
INTEREST—						
Interest on Government Securities and other Investments	5,578	17,938	7,98,549	7,69,052	1,74,143	17,65,260
LAW AND JUSTICE—						
General Fees Fines, and Forfeitures	...	4,415	...	...	4,969	9,384
Miscellaneous	...	597	...	...	47	644
Jails	...	...	...	...	1,033	1,033
POLICE—						
Border Military Police Remount Fund	...	...	...	...	5,687	5,687
Recoveries on account of Village Police	...	...	...	...	...	...
Fees, Fines and Forfeitures	55,281	8,692	...	13,593	6,57,926	7,35,492
Unclaimed Property	819	227	...	...	...	1,046
Miscellaneous (including Cattle-pound receipts)	35,158	16,324	...	...	1,62,201	2,13,683
MARINE—						
Hire of Vessels	...	...	84,351	41,382	2,339	1,27,972
Sale-proceeds of Vessels and Stores	...	...	...	38,076	...	38,076
Pilotage receipts	...	...	2,71,782	3,38,938	4,93,971	11,04,691
Other Fees and Dues	...	...	1,40,65,296	95,29,550	2,78,748	2,38,73,594
EDUCATION—						
School Fees	440	4,475	...	...	2,14,111	2,19,026
Miscellaneous	...	18,935	...	...	56,935	75,870
MEDICAL—						
Hospital receipts (including sale of Medicines)	19,955	8,886	46	...	5,602	34,489
Miscellaneous	1,808	...	...	...	...	1,808
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	36,395	14,677	...	...	...	51,072
Public Exhibitions and Fairs	...	6,410	...	...	...	6,410
Sanitation—						
Conservancy Tax and Fees	3,51,053	82,922	44,174	...	...	4,78,149
Sales of Manure, etc.	71,070	33,549	...	...	...	1,04,619
Water-supply—						
Sale of Water	1,40,334	22,529	1,47,463	1,30,849	...	4,41,175
Other receipts	40,416	2,879	...	...	3	43,298
SCIENTIFIC—						
Museums	1,446	...	...	...	...	1,446
SUPERANNUATION—						
Contribution towards Pensions, etc.	...	...	1,13,190	...	...	1,13,190
MISCELLANEOUS —						
Sales of old stores and Materials	13,305	370	87,899	3,992	71	1,05,637
Sales of Land and Houses	7,500	13,471	4,684	4,24,060	...	4,49,715
Contributions (including Grants-in-aid from Government)	8,18,697	3,45,358	54,480	1,60,800	3,45,525	17,24,860
Rents of Houses	1,27,494	39,858	10,18,120	4,74,591	36	16,60,099
Sales of Fruit, Grass, etc.	2,91,406	8,693	811	12,025	145	3,13,080
Miscellaneous	5,62,363	5,90,496	1,54,799	3,91,849	2,22,239	19,21,746
PUBLIC WORKS—						
Tolls and Ferries	7,296	61,569	49,83,584	2,33,895	801	52,87,145
Miscellaneous	3,524	2,462	19,25,582	52	4,63,571	23,95,191
DEPOSITS AND ADVANCES—						
Loans from Government	94,000	...	12,00,000	40,000	1,00,000	14,34,000
Loans by Public Subscription	...	...	1,64,35,876	43,10,000	...	2,07,45,876
Sale-proceeds of Investments	...	18,118	25,47,334	24,65,337	71,244	51,02,033
Stock Account	...	...	50,61,990	12,09,573	...	62,71,563
Other Deposits and Advances	49,198	57,519	7,76,60,366	89,97,220	38,301	8,68,02,604
TOTAL RECEIPTS . ₹	49,80,337	22,32,211	12,99,65,507	3,02,12,325	60,38,369	17,34,28,749
OPENING BALANCE(a) . ₹	14,09,973	9,34,282	1,18,61,442	31,34,773	42,09,159	2,16,09,629
GRAND TOTAL . ₹	63,90,310	31,66,493	14,18,26,949	3,33,47,098	1,03,07,528	19,50,38,378

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1914.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—						
Refunds of Taxes	1,21,776	5,217	78,543	12,075	...	2,17,611
Miscellaneous Refunds	49,778	2,824	...	4,654	11,247	68,503
Charges of Collection of Revenue—						
Rate and Cess collecting Establishments	1,11,262	26,964	3,708	...	3	1,41,937
Other collecting Establishments	31,628	25,402	9,51,961	13,92,362	24,828	24,26,181
Stamps—						
Miscellaneous	...	347	...	...	3,149	3,496
Registration—						
Establishment	...	...	...	...	1,576	1,576
Interests—						
Interest on Debt	25,855	380	92,07,043	20,80,193	5,123	1,13,18,594
General Administration—						
Establishments engaged in General Management and Accounts	2,77,459	1,24,628	10,68,350	3,71,377	3,11,188	21,53,002
Contributions towards Establishment in Government Offices	865	7,925	...	24,655	17,467	50,912
Law and Justice—						
Criminal Courts	3,858	...	...	...	45,116	48,974
Jails	322	2,457	...	...	16,004	18,783
Police—						
Border Military Police Remount Fund	...	...	...	...	7,821	7,821
Village Police	...	...	...	...	4,74,215	4,74,215
Other Police	...	...	...	...	75,708	75,708
Executive Force	...	2,09,101	1,39,415	96,954	1,21,026	5,66,496
Miscellaneous (including Cattle-pounds)	10,581	17,289	30,315	...	11,40,489	11,98,674
Marine—						
Dockyard and Port Establishments	...	...	21,74,441	7,83,609	66,471	30,24,521
Ship and Boat Establishments	...	...	40,923	2,43,182	25,821	3,09,926
Pilotage Establishments	...	...	1,78,125	1,35,080	2,55,421	5,68,626
Light-houses and Light-ships	...	...	1,02,139	68,175	...	1,70,314
Building, Purchase, and Repair of Ships	...	...	1,72,141	1 72,545	27,775	3,72,461
Miscellaneous	...	...	36,37,445	8,20,613	1,86,610	46,44,668
Education—						
Inspection	...	520	...	...	...	520
Colleges and Schools	12,345	47,519	...	...	2,32,819	2,92,683
Scholarships and Prizes	...	1,587	...	...	16,933	18,520
Grants-in-aid	38,185	17,122	...	...	29,500	84,807
Miscellaneous	...	1,647	...	...	1,33,614	1,35,261
Medical—						
Professional Establishments	3,715	7,560	8,738	28,854	1,385	50,252
Hospitals and Dispensaries	3,18,908	1,41,712	47,686	13,145	1,75,532	6,96,983
Vaccination	12,094	4,649	...	...	2,372	19,115
Medical Schools	101	...	...	...	...	101
Minor Departments—						
Public Gardens (Establishment and other charges)	2,04,083	43,303	...	...	1,912	2,49,298
Lighting (Establishment and other charges)	1,62,943	36,618	...	...	...	1,99,561
Cemeteries (Establishment and other charges)	8,912	...	...	...	...	8,912
Public Exhibitions and Fairs	...	17,040	...	...	...	17,040
Conservancy (Establishment and other charges)	16,64,842	4,34,416	61,497	12,717	10,411	21,83,883
Water-supply (Establishment and other charges)	3,23,658	82,308	29,507	26,952	...	4,62,425
Statistical Establishments	29,664	49	1,262	...	...	30,975
Veterinary charges (Establishment and other charges)	...	418	...	...	471	889
Superannuation—						
Pensions and Gratuities	14,057	5,537	3,00,818	1,37,540	36,635	4,94,587
Stationary and Printing	...	...	...	...	1,003	1,003
Miscellaneous—						
Rents, Rates and Taxes	10,641	6,820	9,00,648	2,15,169	8,502	11,41,780
Petty Establishments	1,15,438	10,481	...	32,241	6,854	1,65,014
Miscellaneous	3,08,618	3,21,183	17,04,989	5,79,814	12,77,479	41,92,083
Public Works—						
Supervising Establishment, Tools and Plant	15,175	22,403	3,86,164	3,06,151	76,070	8,05,963
Stock not chargeable to any particular work	...	...	...	13,384	...	13,384
Original Works—						
Buildings	2,66,568	90,424	51,67,354	9,36,682	7,184	64,68,212
Roads	47,039	58,963	1,99,807	9,31,966	...	12,37,775
Port Appliances	...	...	18,47,017	17,27,598	...	35,74,615
Other Works	1,49,841	8,568	1,45,74,289	33,39,427	3,61,413	1,84,33,538
Maintenance and Repairs—						
Buildings	59,149	11,991	1,53,495	97,315	8,649	3,30,599
Roads	3,32,508	15,961	1,45,292	87,211	1,63,483	7,44,455
Port Appliances	...	...	85,007	5,42,708	...	6,27,715
Other Works	62,039	11,029	26,09,464	1,87,673	1,03,501	29,73,706
Petty Construction and Repairs	33,572	1,96,525	64,215	2,23,169	5,184	5,22,665
Deposits and Advances—						
Repayment of Loans from Government	55,758	1,753	1,79,326	2,17,472	6,019	4,90,328
Repayment of Loans from the Public	...	...	34,35,876	10,000	...	34,45,876
Investment in Government Securities or otherwise	2,181	33,130	34,38,754	28,90,033	69,747	64,33,845
Stock Account	...	...	56,46,948	10,85,782	400	67,33,130
Other Deposits and Advances	63, 196	80,671	7,67,04,266	88,43,702	41,675	8,57,33,510
Total Disbursements R	49,48,614	21,34,441	13,54,76,968	2,87,22,179	55,95,805	17,68,78,007
Closing Balance R	14,41,696	10,32,052	63,49,981	46,24,919	47,11,723	1,81,60,371
GRAND TOTAL R	63,90,310	31,66,493	14,18,26,949	3,33,47,098	1,03,07,528	19,50,38,378

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1914.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	52,950	30,299	1,089	12,867	4,530	1,25,357	83,149	35,234	6,501	73,946	4,25,922
EXCISE—												
License Fees and Duties	...	...	...	...	...	...	...	...	...	34,722	...	34,722
ASSESSED TAXES—												
Taxes upon Houses	661	38,807	16,365	2,235	13,691	7,279	80,871	1,11,445	29,737	89,496	68,608	4,59,195
Licenses on Trades and Professions	482	2,236	5,111	...	38	...	18,538	13,178	1,883	3,219	8,744	53,429
Chowkidari Tax	...	...	...	...	...	...	...	640	...	...	...	640
Octroi	3,000	2,36,638	...	...	...	...	2,60,202	3,66,064	89,804	...	1,56,434	11,12,142
Miscellaneous (including Taxes on Horses and Carriages)	20	53,404	8,710	203	1,612	351	16,222	23,769	6,187	24,588	24,636	1,59,702
Registration Fees and Miscellaneous	...	...	...	...	...	...	...	49	...	...	...	49
INTEREST—												
Interest on Government Securities and other Investments	...	1,516	...	...	...	...	992	...	...	2,897	173	5,578
POLICE—												
Fees, Fines, and Forfeitures	185	...	4,668	168	2,521	482	13,788	11,089	5,248	9,173	7,959	55,281
Unclaimed Property	...	...	...	...	...	...	360	71	237	6	145	819
Miscellaneous (including Cattle-pound receipts)	414	265	2,201	671	2,642	419	14,395	5,613	1,192	4,297	3,049	35,158
EDUCATION—												
School Fees	...	...	...	...	...	...	...	...	...	...	440	440
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	8,537	...	...	...	...	...	...	...	94	11,324	19,955
Miscellaneous	...	1,808	...	...	...	...	...	...	...	...		1,808
MINOR DEPARTMENTS—												
Agriculture—												
Public Gardens	...	2,986	6,560	...	...	...	14,699	5,181	1,488	864	4,617	36,395
Scientific—												
Museums	...	...	...	...	...		1,446	...	...	...	...	1,446
Sanitation—												
Conservancy Tax and Fees	941	1,621	21,558	1,058	10,254	6,570	79,890	54,256	20,190	45,339	1,09,376	3,51,053
Sales of Manure, etc.	...	3,021	161	28	...	186	9,416	9,934	2,209	2,185	43,930	71,070
Water-Supply—												
Sale of Water	1,594	3,118	...	...	12,669	103	36,660	36,227	25,992	12,128	11,843	1,40,334
Other receipts	...	...	...	614	112	...	10,837	1,089	1,610	1,822	24,332	40,416
MISCELLANEOUS—												
Sales of old Materials	31	2,302	179	...	119	601	2,363	4,386	1,311	767	1,246	13,305
Sales of Land and Houses	...	...	...	...	...	...	...	7,500	...	...	...	7,500
Contributions (including Grants-in-aid from Government)	...	37,076	88,088	8,082	25,794	12,416	78,646	51,033	80,975	3,10,265	1,26,322	8,18,697
Rents of Houses	1,325	19,841	4,083	...	1,986	617	22,645	16,774	19,333	1,385	39,505	1,27,494
Sales of Fruit, Grass, etc.	2,617	27,706	10,932	1,465	10,161	813	94,290	17,682	19,286	7,361	39,093	2,91,406
Miscellaneous	1,435	76,749	32,092	19	20,404	5,332	1,51,283	84,782	47,814	67,983	74,470	5,62,363
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	...	575	...	...	...	4,578	2,143	7,296
Miscellaneous	...	1,152	...	...	...	31	77	751	646	615	252	3,524
DEPOSITS AND ADVANCES—												
Loans from Government	...	...	50,000	...	...	...	..	...	...	...	44,000	94,000
Other Deposits and Advances	...	13,584	690	32	142	1,000	6,900	...	2,146	5,800	18,904	49,198
TOTAL RECEIPTS . ₹	12,705	5,85,317	2,81,697	15,664	1,15,012	41,305	10,39,877	9,64,662	3,92,522	6,36,085	8,95,491	49,80,337
OPENING BALANCE . ₹	13,125	(a) 1,70,244	1,14,125	1,839	(b) 20,833	650	(c) 3,03 330	3,46,508	93,302	1,96,530	1,49,487	14,09,973
GRAND TOTAL . ₹	25,830	7,55,561	3,95,822	17,503	1,35,845	41,955	13,43,207	13,11,170	4,85,824	8,32,615	10,44,978	63,90,310

Disbursements.

REFUNDS—													
Refunds of Taxes	...	29,701	·83	...	27	...	4,643	45,375	3,186	450	38,311	121,776	
Miscellaneous Refunds	430	1,548	39,469	...	185	75	1,890	2,679	1,032	434	2,036	49,778	
CHARGES OF COLLECTION OF REVENUE—													
Rate and Cess Collecting Establishments	...	28,582	...	...	...	...	13,405	38,375	8,054	9,441	13,405	111,262	
Other Collecting Establishments	327	...	5,419	432	3,653	1,093	12,611	3,884	...	...	4,209	31,6..8	
INTEREST—													
Interest on Debt	...	561	62	...	531	...	562	...	32	23,367	740	25,855	
GENERAL ADMINISTRATION—													
Establishments engaged in General Management and Accounts	2,694	24,832	14,665	1,041	8,675	1,150	74,185	61,356	25,609	19,048	44,204	2,77,459	
Contributions towards Establishment in Government Offices	..	...	...	5	104	...	...	...	...	706	50	865	
LAW AND JUSTICE—													
Criminal Courts	..	1,076	186	...	94	...	1,956	546	...	...	...	3,858	
Jails	...	...	...	...	5	...	...	...	...	317	...	322	
POLICE—													
Miscellaneous (including Cattle-pounds)	189	...	1,165	226	706	...	2,535	1,780	339	3,254	387	10,581	
EDUCATION—													
Colleges and Schools	...	5,585	...	...	...	...	4,426	...	...	...	2,334	12,345	
Grants-in-aid	...	7,689	...	...	84	...	3,480	8,510	1,320	13,599	3,503	38,185	
MEDICAL—													
Professional Establishments	...	...	...	...	...	...	166	...	...	...	3,549	3,715	
Hospitals and Dispensaries	974	40,976	7,376	...	7,920	3,378	59,552	91,217	14,954	37,293	55,268	3,18,908	
Vaccination	...	1,972	491	...	300	80	2,970	2,571	408	477	2,825	12,094	
Medical Schools	...	...	...	...	...	...	...	...	...	...	101	101	
MINOR DEPARTMENTS—													
Public Gardens (Establishment and other charges)	982	16,725	7,650	323	1,652	405	61,279	45,113	31,608	10,570	27,776	2,04,083	
Lighting (Establishment and other charges)	...	31,339	18,492	...	4,837	...	46,212	38,013	24,050	...	...	1,62 943	
Cemeteries (Establishment and other charges)	...	...	...	...	...	...	8,912	...	...	...	...	8,912	
Conservancy (Establishment and other charges)	9,267	1,90,935	88,007	8,326	44,344	18,414	3,29,532	3,14,897	1,34,554	1,43,924	3,82,642	16,64,842	
Water-supply (Establishment and other charges)	222	13,684	2,346	266	14,297	...	73,990	13 258	20,784	1,61,287	23,574	3,23,658	
Statistical Establishmont	...	...	...	...	...	...	2,239	23,068	...	...	4,357	29,664	
SUPERANNUATION—													
Pensions and Gratuities (including G. P. Fund	...	2,626	413	13	214	133	3,182	2,535	947	2,645	1,349	14,057	
MISCELLANEOUS—													
Rents, Rates, and Taxes	69	1,201	457	...	324	124	2,246	2,372	1,396	247	2,205	10,641	
Petty Establishments	1,575	12,596	2,934	...	661	688	21,384	23,722	18,910	6,856	26;112	1,15,438	
Miscellaneous	2,314	24,350	6,933	839	2,511	1,498	67,275	94,497	49,614	31,457	27,330	3,08,618	
PUBLIC WORKS—													
Supervising Establishment, Tools and Plant	...	721	...	...	...	...	...	...	...	12,798	1,656	15,175	
Original Works—													
Buildings	56	30,236	24,140	2,308	1,259	...	67,366	75,630	11,641	12,358	41,574	2,66,568	
Roads	2,326	2,360	3 521	...	5,882	...	16,096	5,378	2,840	1,673	6,963	47,089	
Other Works	...	11,917	2,974	...	2,758	492	53,510	36,913	6,793	4,456	30,028	1,49,841	
Maintenance and Repair—													
Buildings	...	11,822	1,534	...	968	2,889	16,029	10,707	3,618	1,690	9,892	59,149	
Roads	...	33,426	6,428	1,293	7,584	9,000	82,423	98,355	6,105	30,941	56,953	3,32,508	
Other Works	...	10,729	10,814	...	1,572	...	8,192	6,881	2,169	5,581	16,101	62,039	
Petty Construction and Repairs	197	3,308	1,822	280	1,158	100	3,640	4,454	1,658	2,882	14,073	33,572	
DEPOSITS AND ADVANCES—													
Repayment of Loans from Government	...	13,737	1,000	...	2,851	...	4,211	...	800	20,131	8,028	55,758	
Investments in Government Securities or otherwise	...	...	...	...	...	...	...	...	...	2,181	...	2,181	
Other Deposits and Advances	...	14,172	1,937	4	142	...	4,260	...	1,610	11,854	29,217	63,196	
TOTAL DISBURSEMENTS . R	21,622	5,73,406	2,50,318	15,356	1,15,298	39,519	10,54,359	10,52,086	3,73,981	5,71,917	8,80,752	49,48,614	
CLOSING BALANCE . R	4,208	1,82,155	1,45,504	2,147	20,547	2,436	2,88,848	2,59,084	1,11,843	2,60,698	1,64,226	14,41,696	
GRAND TOTAL . R	25,830	7,55,561	3,95,822	17,503	1,35,845	41,955	13,43,207	13,11,170	4,85,824	8,32,615	10,44,978	63,90,310	

(a) Difference of Rs. 1,324 from last year's closing balance is due to the inclusion of the balance of the "Deoli" Cantonment Fund.
(b) Difference of Rs. 781 from last year's closing balance is due to corrections since made.
(c) Difference of Rs. 5,000 from last year's closing balance is due to the exclusion of the Invested Fund of the "Nowgong Cantonment Fu n d".

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1914.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	15,155	...	...	1,887	71,742	...	...	1,726	...	...	15,460	1,05,970
STAMPS—												
Sale of Stamps	...	...	...	...	...	...	...	...	...	32,656	...	32,656
EXCISE—												
Abkari Farms	...	...	...	...	...	...	...	...	...	12,318	...	12,318
PROVINCIAL RATES—												
Rates and Cesses on Lands	553	...	...	...	9,328	...	...	...	...	743	567	11,191
Miscellaneous	115	...	...	...	...	...	...	224	...	...	...	339
ASSESSED TAXES—												
Taxes upon Houses	19,480	...	96,826	2,768	...	...	3,41,163	...	479	...	4,307	4,65,023
Licenses on trades and professions	5,977	...	...	...	...	...	459	699	...	...	62	7,197
Chowkidari Tax	15,628	...	...	...	...	...	...	4,996	...	...	...	20,624
Octroi	1,17,554	...	...	...	...	...	...	...	11,400	7,083	...	1,36,037
Miscellaneous (including Taxes on Horses and Carriages)	26,057	...	27,729	...	...	...	...	53	...	2,187	2,378	58,399
REGISTRATION—												
Fees and Miscellaneous	20	...	...	...	...	...	...	...	...	1,068	...	1,088
INTEREST—												
Interest on Government Securities and other Investments	17,050	...	79	...	...	...	...	...	...	...	809	17,938
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	...	...	...	...	...	...	...	4,415	...	4,415
Miscellaneous	...	...	...	...	...	...	...	...	...	597	...	597
POLICE—												
Fees, Fines, and Forfeitures	1,659	...	6,211	44	...	...	...	...	...	214	564	8,692
Unclaimed Property	142	...	...	...	...	...	...	40	...	45	...	227
Miscellaneous (including Cattle-pound receipts)	3,494	1,074	8,193	3,149	...	...	...	204	...	97	113	16,324
EDUCATION—												
School Fees	4,097	...	...	...	...	...	188	...	...	...	190	4,475
Miscellaneous	18,935	...	...	...	...	...	...	...	...	...	...	18,935
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	6,458	...	2,407	...	...	...	...	...	21	8,886
MINOR DEPARTMENTS—												
Agriculture—												
Public Gardens	14,289	358	...	...	...	...	...	...	...	...	30	14,677
Public Exhibitions and Fairs	4,077	...	...	308	...	...	2,025	...	...	...	...	6,410
Sanitation—												
Conservancy tax and Fees	14,944	179	33,403	391	...	...	...	...	306	31,083	2,616	82,922
Sales of Manure, etc.	429	30	...	...	...	...	32,828	22	...	231	9	33,549
Water-supply—												
Sale of water	11,174	...	...	...	...	...	...	...	...	11,355	...	22,529
Other receipts	1,475	...	...	810	...	...	...	...	...	594	...	2,879
MISCELLANEOUS—												
Sales of old Materials	341	...	...	...	...	...	...	7	21	1	...	370
Sales of Land and Houses	8,881	...	4,590	...	...	...	...	...	...	...	...	13,471
Contributions (including Grants-in-aid from Government)	48,668	...	2,62,523	8,736	...	...	...	...	184	21,444	3,803	3,45,358
Rents of Houses	15,057	178	4,412	85	...	...	12,787	1,167	235	505	5,432	39,858
Sales of Fruit, Grass, etc.	4,384	...	...	...	...	...	2,191	307	1,755	50	6	8,693
Miscellaneous	10,518	44	2,96,029	501	71,827	5,560	2,02,891	32	56	2,544	494	5,90,496
PUBLIC WORKS—												
Tolls and Ferries	...	...	60,368	...	1,201	...	...	...	...	...	...	61,569
Miscellaneous	917	...	...	155	1,390	...	...	...	...	...	...	2,462
DEPOSITS AND ADVANCES—												
Sale-proceeds of investments	18,113	...	...	...	...	...	5	...	...	...	...	18,118
Other deposits and advances	8,961	...	20,088	...	22,630	...	4,051	50	1,036	663	40	57,519
TOTAL RECEIPTS . R	4,08,144	1,863	8,26,909	18,834	1,80,525	5,560	5,98,588	9,527	15,472	1,29,893	36,896	22,32,211
OPENING BALANCE R	1,49,596	11,534	(a)3,65,576	17,571	(b)82,013	5,049	2,02,512	4,655	6,067	78,830	10,879	9,34,282
GRAND TOTAL . R	5,57,740	13,397	11,92,485	36,405	2,62,538	10,609	8,01,100	14,182	21,539	2,08,723	47,775	31,66,493

Disbursements.

REFUNDS—													
Refunds of Taxes	84	...	3,931	...	...	...	471	...	...	506	225	5,217
Miscellaneous Refunds	1	...	...	...	451	...	940	22	...	1,405	... 5	2,824
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	4,202	...	...	...	...	...	21,815	...	...	947	...	26,964
Other Collecting Establishments	4,202	...	7,605	41	7,522	...	5,223	144	...	...	665	25,402
STAMPS—												
Miscellaneous	...	...	...	...	...	...	...	...	...	347	...	347
INTEREST—												
Interest on Debt	...	...	380	...	...	...	...	...	...	...	...	380
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	34,378	27	37,246	811	35,379	48	7,921	288	...	4,984	3,546	1,24,628
Contribution towards Establishments in Government Offices	1,493	...	...	...	...	...	...	...	...	6,191	236	7,925
LAW AND JUSTICE—												
Jails	...	...	...	...	...	...	...	...	...	2,457	...	2,457
POLICE—												
Executive Force	18,057	270	...	...	...	...	1,60,348	336	...	29,526	564	2,09,101
Miscellaneous (including Cattle-pounds)	5,015	...	3,750	1,281	...	...	3,308	3,741	...	156	38	17,289
EDUCATION—												
Inspection	520	...	...	...	...	...	...	...	...	...	...	520
Colleges and Schools	30,195	...	15,058	626	...	...	...	...	107	...	1,533	47,519
Scholarships and Prizes	1,355	...	...	...	...	...	...	...	156	...	76	1,587
Grants-in-aid	3,136	...	7,311	...	1,804	...	...	...	...	4,871	...	17,122
Miscellaneous	1,388	...	...	...	146	...	...	...	...	...	113	1,647
MEDICAL—												
Professional Establishments	3,014	...	...	...	4,546	...	...	...	...	...	...	7,560
Hospitals and Dispensaries	7,794	...	1,13,287	360	10,044	...	2,256	89	216	6,131	1,535	1,41,712
Vaccination	234	...	3,368	...	...	...	84	...	...	923	40	4,649
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	32,241	4,011	2,349	303	664	...	1,599	...	1,533	254	349	43,303
Public Exhibitions and Fairs	1,520	...	...	219	1,220	250	13,022	50	759	...	...	17,040
Conservancy (Establishment and other charges)	44,978	869	1,88,266	3,563	...	...	1,67,863	432	4,249	16,257	7,939	4,34,416
Water-supply (Establishment and other charges)	11,720	...	60,642	679	...	...	...	77	387	8,803	...	82,308
Statistical Establishments	...	...	...	...	...	...	...	38	...	...	...	49
Lighting (Establishment and other charges)	...	...	35,993	...	...	...	...	181	444	...	...	36,618
Veterinary charges	...	418	...	...	...	...	...	...	...	...	...	418
SUPERANNUATION—												
Pensions and Gratuities	429	...	307	...	520	...	...	...	...	3,604	677	5,537
MISCELLANEOUS—												
Rents, Rates and Taxes	6,737	...	...	...	83	...	...	...	...	...	...	6,820
Petty Establishments	2,790	45	929	...	4,493	60	49	324	500	1,180	111	10,481
Miscellaneous	42,648	31	1,85,714	5,311	47,580	100	12,223	79	577	26,213	707	3,21,183
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	4,138	...	16,583	432	...	...	...	...	...	1,250	...	22,403
Original Works—												
Buildings	73,666	275	1,756	1,245	8,556	81	...	275	454	65	4,051	90,424
Roads	5,825	...	45,023	7,186	150	609	...	...	120	...	50	58,963
Other Works	2,222	2,806	140	364	101	1,935	...	1,000	...	...	...	8,568
Maintenance and Repairs—												
Buildings	7,725	50	...	96	479	574	...	190	...	1,375	1,502	11,991
Roads	5,632	...	...	2,700	...	1,568	...	...	...	2,616	3,445	15,961
Other Works	6,891	2,267	...	...	1,505	333	...	...	...	33	...	11,029
Petty Construction and Repairs	11,318	...	...	488	...	...	1,84,457	120	33	...	109	1,96,525
DEPOSITS AND ADVANCES—												
Repayment of Loan from Government	...	...	1,753	...	...	...	...	...	...	...	...	1,753
Investment in Government securities or otherwise	33,130	...	...	...	...	...	...	...	...	...	...	33,130
Other Deposits and Advances	3,520	...	18,999	...	51,160	...	2,353	50	2,570	1,995	24	80,671
TOTAL DISBURSEMENTS ₹	4,12,203	11,069	7,50,390	25,705	1,76,403	5,558	5,83,943	7,436	12,105	1,22,089	27,540	21,34,441
CLOSING BALANCE ₹	1,45,537	2,328	4,42,095	10,700	86,135	5,051	2,17,157	6,746	9,434	86,634	20,235	10,32,052
GRAND TOTAL ₹	5,57,740	13,397	11,92,485	36,405	2,62,538	10,609	8,01,100	14,182	21,539	2,08,723	47,775	31,66,493

(*a*) Difference of Rs. 4,898 from last year's closing balance is due to subsequent adjustments.

(*b*) Difference of Rs. 1,399 from last year's closing balance is due to corrections since made.

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1914.

Receipts.	Presidency Funds.				Other Funds.					
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Bihar and Orissa.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—										
Income from Land, the property of the Funds	20,11,669	..	12,93,562	33,05,231	2,81,467	2,511	...	...	2,43,097	5,27,075
ASSESSED TAXES										
Licence on Trades and Professions	...	...	...	...	1,00,416	...	...	...	...	1,00,416
INTEREST—										
Interest on Government Securities and other Investments	1,86,630	7,845	6,04,074	7,98,549	2,29,974	6,644	...	78,250	4,54,184	7,69,052
POLICE—										
Fees, Fines and Forfeitures	...	...	...	...	12,989	604	...	...	...	13,593
MARINE—										
Hire of Vessels	49,091	...	35,160	84,251	26,985	5,187	...	...	9,210	41,382
Sale-proceeds of Vessels and Stores	...	...	...	...	37,451	...	...	...	625	38,076
Pilotage receipts	...	...	2,71,782	2,71,782	...	8,543	...	7,475	3,22,920	3,38,938
Other Fees and Dues	1,23,10,104	14,83,719	2,71,473	1,40,65,296	46,89,230	1,90,901	12,193	8,58,527	37,78,699	95,29,550
MEDICAL—										
Hospital receipts (including sale of Medicines)	...	...	46	46	...	..	...	...	...	...
MINOR DEPARTMENT—										
Sanitation—										
Conservancy Tax and Fees	44,174	...	...	44,174	...	...	...	...	...	...
Water-supply—										
Sale of Water	...	18,674	1,28,789	1,47,463	3,102	13,222	...	...	1,14,525	1,30,849
SUPERANNUATION—										
Contributions towards Pensions	...	...	1,13,190	1,13,190	...	...	...	...	...	...
MISCELLANEOUS—										
Sales of old Materials	87,899	...	...	87,899	3,989	...	3	...	...	3,992
Sales of Land and Houses	...	...	4,684	4,684	26,660	...	699	...	3,96,701	4,24,060
Contributions (including Grants-in-aid from Government)	4,480	50,000	...	54,480	5,713	1,54,363	724	...	...	1,60,800
Rents of Houses	...	43,247	9,74,873	10,18,120	3,46,206	...	4	...	1,34,381	4,74,591
Sales of Fruit, Grass, etc	...	...	811	811	...	...	25	...	12,000	12,025
Miscellaneous	1,52,240	2,559	...	1,54,799	69,752	3,783	15	2,34,093	84,206	3,91,849
PUBLIC WORKS—										
Tools and Ferries	3,78,774	...	46,04,810	49,83,584	...	...	...	...	2,33,895	2,33,895
Miscellaneous	...	...	19,25,582	19,25,582	...	...	...	...	52	52
DEPOSITS AND ADVANCES—										
Loans from Government	...	12,00,000	...	12,00,000	40,000	...	...	...	...	40,000
Loans by Public Subscription	70,00,000	...	94,35,876	1,64,35,876	35,00,000	...	...	...	8,10,000	43,10,000
Sale-proceeds of Investments	23,93,817	1,53,517	...	25,47,334	...	...	...	42,066	24,23,271	24,65,337
Stock Account	44,41,626	...	6,20,364	50,61,990	2,29,153	814	...	...	9,79,606	12,09,573
Other Deposits and Advances	6,92,96,129	...	83,64,237	7,76,60,366	31,92,723	78	...	3,60,228	54,44,191	89,97,220
TOTAL RECEIPTS	9,83,56,633	29,59,561	2,86,49,313	12,99,65,507	1,27,89,810	3,86,650	13,663	15,80,639	1,54,41,563	3,02,12,325
OPENING BALANCE	—4,70,414	93,171	1,22,38,685	1,18,61,442	(a)19,51,025	1,31,245	—463	6,32,630	4,20,336	31,34,773
GRAND TOTAL	9,78,86,219	30,52,732	4,08,87,998	14,18,26,949	1,47,40,835	5,17,895	13,200	22,13,269	1,58,61,899	3,33,47,098

Disbursements.

REFUNDS—										
Refunds of Taxes	...	78,543	...	78,543	...	...	...	11,361	714	12,075
Miscellaneous Refunds	...	...	...	...	1,801	...	125	2,282	436	4,654
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	...	3,708	...	3,708	...	...	...	...	...	...
Other Collecting Establishments	12,988	...	9,38,973	9,51,961	...	...	...	...	13,92,362	13,92,362
INTEREST—										
Interest on Debt	42,20,969	3,41,660	46,44,414	92,07,043	10,75,462	23,294	...	35,454	9,45,963	20,80,193
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	3,75,273	4,53,621	2,39,456	10,68,350	1,54,552	31,897	4,134	87,266	93,528	3,71,377
Contributions towards Establishment in Government Offices	...	...	...	...	...	...	...	...	24,655	24,655
POLICE—										
Executive Force	90,285	...	49,130	1,39,415	54,980	3,759	...	...	38,215	96,954
Miscellaneous (including Cattle-pounds)	30,315	...	...	30,315	...	...	...	...	...	...
MARINE—										
Dockyard and Port Establishments	20,18,198	...	1,56,243	21,74,441	5,52,557	19,193	...	1,55,403	56,456	7,83,609
Ship and Boat Establishments	...	...	40,923	40,923	1,38,175	46,867	2,740	12,840	42,560	2,43,182
Pilotage Establishments	...	...	1,78,125	1,78,125	...	...	...	5,366	1,29,714	1,35,080
Light-houses and Light-ships	87,017	...	15,122	1,02,139	...	5,019	655	16,962	45,539	68,175
Building, Purchase and Repair of Ships	...	...	1,32,141	1,72,141	30,357	10,356	2,310	...	1,29,522	1,72,545
Miscellaneous	34,74,468	47,474	1,15,503	36,37,445	5,92,970	4,376	...	96,925	1,26,342	8,20,613
MEDICAL—										
Professional Establishment	...	...	8,738	8,738	13,532	...	...	...	15,322	28,854
Hospitals and Dispensaries	4,520	...	43,166	47,686	12,170	...	...	...	975	13,145
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	61,497	...	...	61,497	...	...	...	...	12,717	12,717
Water-supply (Establishment and other charges)	...	...	29,507	29,507	249	..	...	...	26,703	26,952
Statistical Establishments	1,262	...	...	1,262	...	...	...	...	...	...
SUPERANNUATION—										
Pensions and Gratuities	1,40,995	...	1,59,823	3,00,818	77,636	445	3,226	36,199	20,034	1,37,540
MISCELLANEOUS—										
Petty Establishment	...	...	...	...	24,820	7,421	...	...	...	32,241
Rents, Rates, and Taxes	5,16,224	...	3,84,424	9,00,648	1,79,886	178	...	...	35,105	2,15,169
Miscellaneous	5,47,499	...	11,57,490	17,04,989	2,39,726	9,154	...	2,08,970	1,21,964	5,79,814
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	3,53,134	33,030	...	3,86,164	71,568	23,885	...	85,112	1,25,586	3,06,151
Stock not chargeable to any particular work	...	...	...	...	...	...	...	...	13,384	13,384
Original Works—										
Buildings	13,34,440	3,34,473	34,98,441	51,67,354	3,27,496	...	...	18,306	5,90,880	9,36,682
Roads	7,863	32,211	1,59,733	1,99,807	2,238	...	...	...	3,29,728	3,31,966
Port Appliances	10,97,311	...	7,49,706	18,47,017	9,56,691	49,911	...	...	7,20,996	17,27,598
Other Works	45,56,491	12,67,422	87,50,376	1,45,74,289	21,98,086	7,998	...	3,35,602	7,97,746	33,39,427
Maintenance and Repairs—										
Buildings	1,10,568	...	42,927	1,53,495	31,853	5,075	...	7,638	52,749	97,315
Roads	95,140	...	50,152	1,45,292	30,268	...	...	...	56,943	87,211
Port and Appliances	85,007	...	...	85,007	1,85,185	15,862	...	...	3,41,661	5,42,708
Other Works	16,45,211	...	9,64,253	26,09,464	1,48,437	23,848	...	13,563	1,825	1,87,673
Petty Construction and Repairs	25,088	39,127	...	64,215	19,149	1,055	...	1,38,618	64,347	2,23,169
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	...	1,77,800	1,526	1,79,326	66,224	12,879	...	23,609	1,44,760	2,47,472
Repayment of Loans from the Public	20,00,000	...	14,35,876	34,35,876	...	...	...	...	10,000	10,000
Investment in Government Securities or otherwise	17,84,143	...	16,54,611	34,38,754	11,48,047	...	...	71,399	16,70,587	28,90,033
Stock Account	47,91,711	...	8,55,237	56,46,948	1,86,396	69	...	...	8,99,317	10,85,782
Other Deposits and Advances	(b)6,88,83,279	...	78,20,987	7,67,04,266	28,91,530	2,307	...	3,48,998	56,00,872	88,43,702
TOTAL DISBURSEMENTS . ₹	9,83,50,896	28,09,069	3,43,17,003	13,54,76,968	1,14,12,041	3,04,843	13,200	17,11,868	1,52,80,227	2,87,22,179
CLOSING BALANCE . ₹	—4,64,677	2,43,663	65,70,995	63,49,981	33,28,794	2,13,052	...	5,01,401	5,81,672	46,24,919
GRAND TOTAL .	9,78,86,219	30,52,732	4,08,87,998	14,18,26,949	1,47,40,835	5,17,895	13,200	22,13,269	1,58,61,899	3,33,47,098

(a) Includes Rs. 8,00,000, on Fixed Deposit with Bank erroneously shown in last year's account under "Deposits and Advances."
(b) Includes Rs. 17,84,793 on account of payments into Sinking Funds for repayment of loans.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1914.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra & Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	...	...	...	70,000	4,463	...	...	...	855	...	75,318
STAMPS—												
Sale of stamps, etc.	...	...	...	...	...	...	...	...	...	77,479	...	77,479
EXCISE—												
Abkari Farms	...	...	...	...	...	...	...	...	...	7,68,473	...	7,68,473
License fees and duties	...	...	...	...	...	...	...	...	...	2,010	...	2,010
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	5,22,411	...	...	55,117	1,25,832	5,71,938	...	...	26,220	...	13,01,518
Miscellaneous	...	...	...	...	...	687	4,58,200	...	...	10,423	...	4,69,310
ASSESSED TAXES—												
Taxes upon houses	...	...	...	...	...	36,754	...	...	...	...	...	36,754
Licenses on Trades and Professions	...	...	...	...	...	27	...	...	...	...	...	27
REGISTRATION—												
Fees and Miscellaneous	3,950	...	...	...	...	...	...	...	...	3,882	...	7,832
INTEREST—												
Interest on Government Securities and other Investments	45,694	...	13,149	...	72,685	...	594	...	...	30,405	11,616	1,74,143
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	...	...	...	...	...	...	...	4,969	...	4,969
Miscellaneous	...	...	...	...	...	...	...	...	...	47	...	47
Jails	...	...	...	...	...	...	...	...	...	1,033	...	1,033
POLICE—												
Border Military Police Remount Fund	...	...	...	...	...	...	...	5,687	...	...	...	5,687
Fees, Fines, and Forfeitures	1,524	6,875	79,132	4,435	73,139	4,92,821	...	...	...	...	...	6,57,926
Miscellaneous (including Cattle-pound receipts)	2,447	...	...	...	...	23	...	7,794	7,213	41	1,44,683	1,62,201
MARINE—												
Hire of vessels	...	...	...	...	2,339	...	...	...	...	...	...	2,339
Pilotage receipts	...	...	4,93,971	...	...	...	...	...	...	...	...	4,93,971
Other Fees and Dues	...	...	...	...	2,48,156	...	...	...	...	...	30,592	2,78,748
EDUCATION—												
School Fees	...	...	...	...	352	...	...		...	2,13,759	...	2,14,111
Miscellaneous	...	...	23,461	3,921	15,694	3,200	...	...	...	10,659	...	56,935
MEDICAL—												
Hospital receipts (including sale of medicines)	...	...	...	...	4,874	728	...	...	...	...	...	5,602
WATER SUPPLY—												
Other Receipts	...	...	...	...	...	...	...	...	...	3	...	3
MISCELLANEOUS—												
Sales of old materials	...	...	...	...	46	25	...	...	...	...	...	71
Contributions (including Grants-in-aid from Government)	51,521	...	19,720	...	17,472	2,33,859	4,122	...	...	18,831	...	3,45,525
Rents of Houses	...	...	...	...	...	36	...	...	...	...	...	36
Sales of fruit, grass, etc.	...	...	...	...	...	145	...	...	...	...	...	145
Miscellaneous	199	...	...	...	7,975	44,935	8,933	...	45,190	30,513	84,489	2,22,239
PUBLIC WORKS—												
Tolls and ferries	...	...	...	...	...	181	...	...	...	620	...	801
Miscellaneous	...	...	...	..	1,05,351	1,054	...	2,72,176	84,988	2	...	4,63,571
DEPOSITS AND ADVANCES—												
Loans from Government	...	...	...	...	...	1,00,000	...	...	...	...	...	1,00,000
Sale proceeds of Investments	...	...	...	...	30,574	...	...	...	...	...	40,670	71,244
Other Deposits and Advances	10,447	...	3,181	...	...	18,534	500	...	...	5,639	...	38,301
TOTAL RECEIPTS ₹	1,15,782	5,29,286	6,32,614	8,356	7,03,774	10,63,304	10,44,287	2,85,657	1,37,391	12,05,868	3,12,050	60,38,369
OPENING BALANCE ₹	26,629	3,05,606	2,08,615	34,693	(a)2,37,006	(b)3,37,454	6,45,158	1,40,871	2,02,827	20,69,819	60,481	42,69,159
GRAND TOTAL ₹	1,42,411	8,34,892	8,41,229	43,049	9,40,780	14,00,758	16,89,445	4,26,528	3,40,218	32,75,687	3,72,531	1,03,07,528

Disbursements.

REFUNDS—												
Miscellaneous Refunds	...	...	852	...	...	357	6,917	...	...	1,934	1,187	11,247
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	...	...	...	...	3	...	...	...	...	...	3
Other Collecting Establishments	...	...	...	...	2,050	15,421	...	...	...	7,357	...	24,828
Stamps—Miscellaneous	...	...	...	...	...	...	...	...	...	3,149	...	3,149
Registration—Establishment	...	...	...	...	...	...	...	...	...	1,576	...	1,576
INTEREST—												
Interest on Debt	...	...	...	...	4,776	347	...	...	...	...	...	5,128
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts.	2,050	...	61,667	...	87,474	5,469	...	...	...	38,416	1,16,112	3,11,188
Contribution towards Establishment in Government Offices.	...	...	...	...	...	...	...	...	...	17,467	...	17,467
LAW AND JUSTICE—Criminal courts	...	...	...	...	..	...	...	...	...	45,116	...	45,116
Jails	...	...	...	...	...	...	...	...	...	16,004	...	16,004
POLICE—												
Border Military Police Remount Fund	...	...	...	...	...	...	...	7,821	...	...	...	7,821
Village Police	...	...	...	...	...	4,66,712	7,503	...	...	...	...	4,74,215
Other Police	...	...	...	...	75,708	...	...	...	...	...	...	75,708
Executive Force	3,166	6,783	...	...	2,430	...	7,572	...	...	1,01,075	...	1,21,026
Miscellaneous (including Cattle-pounds)	3,711	...	...	3,841	...	...	9,87,300	4,867	7,324	316	1,33,130	11,40,489
MARINE—												
Dockyard and Port Establishments	...	...	...	...	66,471	...	...	...	...	...	...	66,471
Ship and Boat Establishments	...	...	16,778	...	9,043	...	...	...	...	...	...	25,821
Pilotage Establishment	...	...	2,55,421	...	...	...	...	...	...	...	...	2,55,421
Building, purchase, and repair of ships	...	...	27,775	...	...	...	...	...	...	...	...	27,775
Miscellaneous	...	...	1,62,414	...	16,435	...	...	...	...	...	7,761	1,86,610
EDUCATION—												
Colleges and Schools	65,535	...	...	...	45,573	...	...	...	...	1,21,711	...	2,32,819
Scholarships and Prizes	...	...	3,148	2,003	11,782	...	...	...	...	...	...	16,933
Grants-in-aid	...	...	2,500	200	1,270	..	...	...	...	25,530	...	29,500
Miscellaneous	16,384	...	45,093	...	14,683	5,460	...	...	...	51,994	...	1,33,614
MEDICAL—												
Professional	1,385	...	...	...	...	...	...	...	...	...	...	1,385
Hospitals and Dispensaries	...	...	...	...	96,026	8,443	...	...	...	71,063	...	1,75,532
Vaccination	...	...	...	...	...	...	...	...	...	2,372	...	2,372
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	1,912	...	...	...	...	...	...	...	...	...	...	1,912
Conservancy (Establishment and other charges)	680	...	...	...	...	28	...	...	...	9,708	...	10,411
Veterinary (Establishment and other charges)	...	...	...	...	...	471	...	...	...	...	...	471
SUPERANNUATION—												
Pensions and Gratuities	...	...	14,700	...	7,376	863	...	...	...	6,724	6,972	36,635
Stationery and Printing	...	...	...	...	...	1,003	...	...	...	...	...	1,003
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	...	...	*5,176*	...	...	...	...	2,136	1,188	8,502
Petty Establishment	*4,526*	...	...	...	...	2,328	...	...	...	...	...	6,854
Miscellaneous	...	5,28,331	572	...	80,719	59,610	...	2,63,785	1,48,969	1,88,891	6,602	12,77,479
PUBLIC WORKS—												
Supervising Establishment, Tools and Plants	...	...	...	...	4,891	46,106	...	...	...	25,073	...	76,070
Original Works—												
Buildings	...	...	...	...	...	580	...	....	...	*6,604*	...	*7,184*
Other Works	...	...	...	...	*1,382*	*2,80,426*	...	...	...	79,605	...	3,61,413
Maintenance and Repairs—												
Buildings	7,791	...	...	...	17	410	...	...	...	431	...	8,649
Roads	800	...	...	...	53,936	1,07,097	...	...	...	1,650	...	1,63,483
Other Works	2,500	...	...	...	85,175	1,337	...	...	...	14,489	...	1,03,501
Petty Construction and Repairs	450	...	...	...	3,727	1,370	...	...	...	—363	...	5,184
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	...	...	5,488	531	...	...	...	...	...	6,019
Investment in Government Securities or otherwise	...	...	26,661	...	28,905	...	...	...	...	4,512	9,669	69,747
Stock Accounts	...	...	...	...	400	...	...	...	...	...	...	400
Other Deposits and Advances	16,710	...	3,181	...	1,750	16,823	539	...	...	3,172	...	41,675
TOTAL DISBURSEMENT . R	1,27,600	5,35,114	6,20,762	6,044	7,12,663	10,20,695	10,09,831	2,76,473	1,56,293	8,47,709	2,82,621	55,95,805
CLOSING BALANCE . R	14,811	2,99,778	2,20,467	37,005	2,28,117	3,80,063	6,79,614	1,50,055	1,83,925	24,27,978	89,910	47,11,723
GRAND TOTAL . R	1,42,411	8,34,892	8,41,229	43,049	9,40,780	14,00,758	16,89,445	4,26,528	3,40,218	32,75,687	3,72,531	1,03,07,528

(*a*) Difference of Rs. 30,546 from last year's closing balance is due to the inclusion of the "Darjeeling District Road Fund."
(*b*) Differs from last year's closing balance by Rs. 48,244 owing to the inclusion of "District Road Funds."

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1913-1914.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts

ACCOUNT of MUNI

RECEIPTS.	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of Items.
	Rs.	Rs.	Rs.	Rs.	Rs.	
By Balance in hand at the close of last year	12,13,185	12,74,164	(a)43,06,710	(a)2,18,412	60,11,691	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi *less* refunds	9,08,672	9,67,991	...	...	...	2
2. Tax on houses and lands	1,04,816	1,15,242	20,12,211	85,931	35,79,775	3
3. Tax on animals and vehicles	26,509	1,03,865	74,672	16,981	3,05,027	4
4. Tax on professions and trades	4,037	78,256	...	...	7,79,300	5
5. Tolls (on roads and ferries)	12,444	49,686	2,54,226	23,064	...	6
6. Water rate	6,979	2,68,880	7,78,201	25,050	22,57,142	7
7. Lighting-rate	...	...	2,99,623	...	7,53,637	8
8. Conservancy (including scavenging and latrine rates)	22,127	2,37,813	12,42,747	53,300	8,12,293	9
9. Other taxes	...	1,18,342	...	17,105	...	10
	10,85,584	19,40,075	46,61,680	2,21,431	84,87,174	11
B.—Realisations under special Acts—						
1. Pounds	6,573	1,00,779	23,267	21,033	...	12
2. Hackney carriages	10,703	4,070	45,881	380	20,960	13
3. Others	344	19,219	7,993	1,466	74,830	14
	17,620	1,24,068	77,141	22,879	95,790	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, *sarais* (rest-houses), Dak bungalows, etc.	1,52,118	1,08,091	1,11,397	8,970	72,598	16
2. Sale-proceeds of lands and produce of lands, etc.	14,414	88,878	94,253	1,635	3,92,549	17
3. Conservancy Receipts (other than taxes and rates)	35,194	31,830	29,930	2,813	13,819	18
4. Fees and Revenue from Educational institutions	3,730	52,531	44,030	987	...	19
5. " " Medical institutions	1,167	...	24,165	...	3,812	20
6. " " markets and slaughter-houses	50,056	1,59,046	20,53,182	40,487	5,04,013	21
7. " " Tramways	...	...	41,785	...	64,651	22
8. Other fees	2,00,283	31,823	4,45,227	450	99,236	23
9. Fines under Municipal and other Acts	11,414	25,982	81,039	3,014	1,10,178	24
10. Interest on Investments—(i) General	1,271	3,065	1,08,357	...	1,86,954	25
(ii) Educational	840	...	...	...	...	26
(iii) Medical	120	...	...	...	...	27
11. Premium on Loans	...	...	...	...	...	28
	4,70,610	5,61,246	30,33,375	58,356	14,47,810	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	1,10,081	44,816	6,96,797	1,70,300	63,513	30
(ii) Educational	4,178	64,405	46,828	23,864	...	31
(iii) Medical	440	1,77,356	1,41,774	220	...	32
2. From Local Funds—(i) General	...	10,534	51,996	4,300	...	33
(ii) Educational	...	132	18,943	100	...	34
(iii) Medical	1,200	1,110	60,440	...	...	35
3. From other sources—(i) General	1,439	66,222	2,939	300	75,933	36
(ii) Educational	...	12,628	3,07,271	249	...	37
(iii) Medical	410	...	28,228	120	22,500	38
	1,17,748	3,77,203	13,55,216	1,98,453	1,61,946	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	39,707	7,325	3,103	1,373	...	40
2. Other items	35,830	1,53,011	1,74,122	3,755	6,53,100	41
	75,537	1,60,336	1,77,225	5,128	6,53,100	42
TOTAL REVENUE	17,67,099	31,62,928	93,04,637	5,06,247	1,08,45,820	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	6,000	...	18	...	...	44
2. Loans—						
(*a*) From Government	2,50,000	2,55,000	...	35,000	...	45
(*b*) Raised in the open market	...	...	...	...	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	4,15,000	1,440	...	47
4. Advances—(*a*) Permanent	230	544	785	110	50	48
(*b*) Other	9,640	1,41,554	5,06,050	109	33,76,673	49
Deposits	19,332	1,26,218	5,66,867	12,131	2,57,36,024	50
TOTAL	2,85,202	5,23,316	14,88,720	48,790	2,91,12,747	51
TOTAL RECEIPTS . Rs.	20,52,301	36,86,244	1,07,93,357	5,55,037	3,99,58,567	52
GRAND TOTAL Rs.	32,65,486	49,60,408	1,51,00,067	7,73,449	4,59,70,258	53

(*a*) Difference from last year's closing balance is due to subsequent adjustments and corrections.

CIPALITIES for 1913-14.

Number of Items.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.					Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	(a)18,38,017	(a)13,36,311	(a) 38,04,381	(a)25,46,847	8,86,710	37,98,994	(a)33,93,723	5,15,791	50,72,169	3,62,17,105
2	...	26,669	35,91,006	37,50,987	4,24,694	...	...	22,34,655	27,53,175	1,46,57,849
3	14,96,781	5,72,577	3,28,115	2,82,128	3,360	8,35,517	13,81,135	48,85,305	9,35,763	1,66,18,656
4	2,19,323	1,39,907	91,136	41,649	216	1,43,968	3,20,258	5,39,166	1,93,858	22,16,535
5	75,671	25,707	2,27,551	...	...	1,69,111	2,62,547	1,22,216	22,151	17,66,547
6	87,037	72,422	1,64,779	3,043	...	45,167	6,10,810	22,333	2,86,063	16,31,074
7	6,02,313	73,612	3,82,308	55,506	5,867	5,42,883	5,71,245	22,46,013	10,33,977	88,49,976
8	1,84,319	...	...	...	...	1,04,474	...	...	3,151	13,45,204
9	10,10,879	2,96,729	63,513	53,946	854	...	...	13,85,128	4,72,489	56,51,818
10	4,11,564	2,11,578	7,05,985	10,425	19	...	11,976	...	2,48,054	17,35,048
11	40,87,887	14,19,201	55,54,393	41,97,684	4,35,010	18,41,120	31,57,971	1,14,34,816	59,48,681	5,44,72,707
12	41,277	27,876	93,272	29,282	778	...	653	...	49,452	3,94,242
13	16,103	6,199	54,230	18,825	1,434	...	...	...	1,458	1,80,243
14	52,112	4,669	19,329	10,799	...	...	18,753	1,51,305	2,370	3,63,189
15	1,09,492	38,744	1,66,831	58,906	2,212	...	19,406	1,51,305	53,280	9,37,674
16	1,00,297	25,443	5,88,354	3 15,409	1,03,172	43,176	72,213	1,23,148	1,63,845	20,48,231
17	25,386	7,624	2,12,070	2,95,970	9,248	1,49,969	1,35,984	1,07,229	3,57,087	18,92,296
18	28,080	3,147	2,22,234	1,46,181	19,591	14,781	1,02,343	9,115	92,390	7,51,448
19	46,310	5,503	28,836	1,70,687	10,039	588	2,20,593	32,329	1,76,814	7,92,977
20	4,631	4,365	1,248	21,162	980	615	13,590	...	14,872	90,607
21	65,189	93,484	2,24,388	34,535	16,929	1,20,767	3,54,359	3,82,346	4,37,307	45,36,088
22	7,119	80	...	...	...	...	...	54,593	6,147	1,74,375
23	1,02,964	20,201	4,51,204	3,59,242	5,867	2,45,008	1,70,671	4,201	88,472	22,24,852
24	40,072	24,999	83,438	31,771	4,365	3,848	71,009	34,921	43,453	5,69,503
25	37,182	15,394	46,148	1,668	1,438	87,864	17,044	3,34,559	93,417	9,34,371
26	2,177	87	810	1,154	...	...	1,204	2,116	2,349	10,737
27	9,754	5,371	683	1,986	24	1,866	8,849	...	6,631	35,284
28	...	...	...	373	...	...	...	...	...	373
29	4,69,161	2,05,698	18,59,413	13,80,138	1,71,653	6,68,482	11,67,859	10,84,557	14,82,784	1,40,61,142
30	5,41,183	12,06,203	14,25,258	11,19,502	89,784	15,78,050	11,91,969	...	8,65,445	91,02,901
31	32,554	1,40,221	5,97,712	1,95,669	8,292	...	7,32,045	...	5,80,892	24,25,660
32	52,411	1,94,765	20,489	69,106	42,640	300	3,70,990	...	52,046	11,22,537
33	16,323	1,93,863	90,677	17,555	663	...	1,444	...	18,445	4,05,800
34	250	340	5,825	32,136	...	...	...	...	63,701	1,21,427
35	32,544	1,42,310	1,984	70,792	1,962	...	1,42,639	...	45,441	5,00,422
36	63,254	22,161	12,455	20,835	11,631	...	57,244	...	3,50,895	6,85,308
37	7,087	826	158	1,456	27	...	60	...	40,078	3,69,840
38	59,684	1,61,637	33,745	17,609	1,048	...	14,784	...	45,818	3,85,583
39	8,05,290	20,62,326	21,88,303	15,44,650	1,56,047	15,78,350	25,11,175	...	20,62,761	1,51,19,478
40	43,661	5,643	63,799	65,705	435	49,707	2,61,920	...	40,929	5,83,307
41	57,800	21,117	1,65,725	1,38,207	9,104	1,76,585	40,604	2,40,511	3,01,799	21,71,270
42	1,01,461	26,760	2,29,524	2,03,912	9,539	2,26,292	3,02,524	2,40,511	3,42,728	27,54,577
43	55,73,291	37,52,729	99,98,464	73,85,300	7,74,461	43,14,244	71,58,935	1,29,11,189	98,90,234	8,73,45,578
44	6,84,642	...	1,96,690	33,476	...	2,88,969	35,247	1,63,33,982	7,30,970	1,83,09,994
45	2,74,740	55,000	(b)7,81,250	1,68,828	...	...	4,09,000	...	5,91,000	28,19,818
46	...	...	...	...	...	3,42,000	...	60,00,000	...	63,42,000
47	...	...	...	...	...	83,642	12,772	5,17,756	88,480	11,19,040
48	920	577	11,421	7,005	80	20	718	331	6,380	29,171
49	2,29,101	2,36,593	11,120	13,832	692	12,517	6,49,739	1,86,20,354	2,02,054	2,40,10,028
50	2,63,891	1,18,694	1,03,698	38,385	20,970	9,45,859	4,15,558	1,60,02,519	6,61,315	4,50,31,461
51	14,53,294	4,10,864	11,01,179	2,61,526	21,742	16,73,007	15,23,034	5,74,74,942	22,80,149	9,76,61,512
52	70,26,585	41,63,593	1,11,02,643	76,46,826	7,96,203	59,87,251	86,81,969	7,03,86,131	1,21,70,383	18,50,07,090
53	88,64,602	54,99,904	1,49,07,024	1,01,93,673	16,82,913	97,85,245	1,20,75,692	7,09,01,922	1,72,42,552	22,12,24,195

(a) Difference of Rs. 2,00,000 as compared with Appendix "J" is due to exclusion from the Municipal Accounts of the sum advanced to the Improvement Trust at Lucknow.

ACCOUNT of MUNI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	95,625	1,47,513	4,10,420	14,719	5,96,266	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	88,225	1,55,394	1,38,062	13,237	3,39,096	2
3. Collection of tolls on roads and ferries	1,671	7,516	5,555	1,491	...	3
4. Survey of land	20,845	1,297	23,832	47	...	4
5. Refunds (other than Octroi)	7,019	7,228	84,101	306	15,994	5
6. Pensions and Gratuities	900	44,407	35,548	...	1,16,204	6
7. Annuities	...	...	7,296	...	...	7
	2,14,285	3,63,355	7,04,814	29,800	10,67,560	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	16,317	12,761	2,10,721	15	1,69,102	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	87,922	96,444	4,20,740	23,011	7,53,020	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,973	...	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	1,336	1,215	...	255	891	12
	1,07,548	1,10,420	6,31,461	23,281	9,23,013	13
C.—Public Health and Convenience—						
1. Water supply { Capital outlay	3,52,921	92,665	77,134	41,902	1,63,499	14
1. Water supply { Establishment, repairs, etc.	2,10,117	2,79,962	3,65,982	52,035	9,06,970	15
2. Drainage { Capital outlay	74,686	3,77,933	1,26,812	4,302	3,50,375	16
2. Drainage { Establishment, repairs, etc.	46,162	32,190	3,87,671	8,978	4,92,421	17
3. Conservancy (including road cleaning and watering) and latrines	5,59,783	5,89,058	16,19,810	1,33,364	15,48,933	18
4. Hospitals and Dispensaries	1,14,018	1,04,850	8,27,079	13,528	1,42,981	19
5. Plague charges	12,791	14,880	1,14,006	1,535	...	20
6. Vaccination	4,105	10,564	42,315	1,171	45,234	21
7. Markets and slaughter-houses	85,265	1,43,633	6,64,124	8,434	2,09,661	22
8. Pounds	1,971	28,452	13,244	6,120	...	23
9. Dak-bungalows and Serais	...	10,336	4,096	500	...	24
10. Arboriculture, Public Gardens and experimental cultivation	42,482	27,473	44,226	3,976	30,471	25
11. Veterinary charges	6,520	24,950	62,930	50	...	26
12. Registration of births and deaths	774	1,423	29,112	250	...	27
13. Public Works:						
(*i*) Establishment	67,295	37,602	3,67,500	12,214	1,98,790	28
(*ii*) Building	73,526	24,075	20,594	19,790	59,495	29
(*iii*) Roads	1,91,360	2,75,117	13,10,359	1,03,890	19,21,561	30
(*iv*) Stores	132	5,762	8,985	933	...	31
(*v*) Miscellaneous works	14,739	...	36,909	...	14,364	32
	18,58,647	20,80,925	61,22,888	4,12,972	60,84,755	33
D.—*Public Instruction—*						
1. Schools and Colleges	42,745	3,16,582	4,70,035	10,037	54,105	34
2. Contributions	22,241	17,424	3,21,426	22,067	...	35
3. Libraries, Museums, Menageries, etc.	3,586	3,392	1,552	1,633	11,529	36
	68,572	3,37,398	7,93,013	33,737	65,634	37
E.—Contributions—						
For General purposes	1,10,901	48,498	71,401	813	7,74,791	38
F.—Miscellaneous—						
1. Interests on Loans { Previous years	22	23,189	6,74,719	...	...	39
1. Interests on Loans { Current year	64,165	65,855	58,797	486	21,08,119	40
2. Discount	236	...	...	...	...	41
3. Actual cost of works done for private individuals	21,014	4,207	5,539	1,289	...	42
4. Other items	67,169	1,04,960	57,607	8,333	98,151	43
	1,52,606	1,98,211	7,96,662	10,108	22,06,270	44
Total Expenditure—Carried over Rs.	25,12,559	31,38,807	91,20,239	5,10,711	1,11,22,023	45

CIPALITIES for 1913-14—*continued.*

Number of Items.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.					Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,65,716	62,270	4,24,537	2,68,761	27,114	66,666	2,26,388	3,24,409	3,82,688	32,13,092
2	1,91,742	84,620	4,16,273	4,07,032	39,741	1,01,653	82,699	4,41,161	3,66,887	28,65,825
3	2,290	251	16,297	...	...	...	4,984	533	37,248	77,836
4	25,011	9,405	6,152	2,938	...	12,289	21,116	...	16,233	1,39,165
5	7,195	813	20,337	31,139	41	42,621	11,649	...	21,326	2,49,769
6	3,870	449	5,892	9,355	2,193	19,603	2,647	1,07,499	38,143	3,86,710
7	...	...	741	2,408	...	...	16,233	...	...	26,078
8	3,95,824	1,57,808	8,90,229	7,21,633	69,089	2,42,832	3,65,716	8,73,602	8,62,525	69,59,072
9	76,462	4,870	8,721	46,674	12,447	27,415	1,794	1,35,430	86,305	8,09,034
10	3,28,785	1,20,434	5,07,548	2,62,970	33,396	1,12,842	2,48,286	4,20,138	4,55,044	38,70,580
11	...	2	4,673	42,645	252	...	...	...	3,566	53,111
12	1,359	858	707	626	61	3,531	2,519	549	1,058	14,965
13	4,06,606	1,26,164	5,21,649	3,52,915	46,156	1,43,788	2,52,599	5,56,117	5,45,973	47,47,690
14	9,18,855	3,61,492	6,97,585	3,79,965	2,163	16,92,128	6,24,842	16,10,391	9,54,299	79,69,841
15	3,46,436	69,699	7,37,910	2,98,218	32,053	1,51,956	2,85,670	4,37,882	4,14,242	45,89,132
16	2,34,017	2 76,656	6,78,403	1,99,762	56,730	2,73,063	48,414	14,91,950	3,93,562	45,86,665
17	1,34,631	54,818	1,16,965	1,21,504	13,663	3,80,542	51,579	6,43,041	2,00,035	26,84,200
18	14,45,131	6,19,405	16,10,139	8,98,103	97,739	4,67,266	10,92,839	23,54,818	14,00,709	1,44,37,097
19	3,48,331	4,26,572	2,15,494	6,18,328	1,00,066	1,29,524	5,46,790	5,10,440	4,64,591	45,62,592
20	27,486	18,867	...	33,238	4,208	24,393	89,805	1,24,682	67,665	5,33,556
21	18,100	8,225	29,824	19,838	5,542	14,270	22,286	31,863	35,324	2,88,661
22	34,545	36,266	2,37,503	45,899	4,653	69,536	24,676	2,08,345	1,62,027	19,34,567
23	3,097	2,092	21,566	16,691	...	...	253	...	17,801	1,11,292
24	242	5,522	9,888	5,179	401	...	22,402	612	16,275	75,459
25	5,575	5,542	1,05,219	1,55,846	50,914	35,517	7,766	91,683	1,13,638	7,20,328
26	6,622	9,688	3,861	30,855	10,248	...	720	10,089	17,103	1,83,63.
27	8,860	9	10,990	6,788	681	16,672	20,427	1,10,789	10,117	2,16,892
28	1,11,400	40,190	1,29,446	1,05,348	6,256	57,797	57,230	2,81,985	50,314	15,23,367
29	85,481	66,511	2,29,548	2,18,366	88,908	2,19,902	6,84,458	2,64,167	3,03,804	23,58,625
30	6,52,025	3,08,222	9,48,256	6,39,866	43,540	4,18,884	7,39,348	16,80,506	9,36,711	1,01,69,645
31	10,910	16,671	23,112	8,467	729	27,321	11,705	...	13,349	1,28,076
32	...	...	...	...	...	12,887	4,28,955	...	35,223	5,43,077
33	43,91,744	23,26,447	58,05,709	38,02,261	5,18,494	39,91,658	47,60,170	98,53,243	56,06,789	5,76,16,702
34	83,136	32,747	4,39,657	4,83,614	61,558	1,09,368	5,01,938	4,66,271	13,81,953	44,53,746
35	97,851	63,795	1,01,141	1,53,809	13,797	27,670	73,387	53,005	80,063	10,47,676
36	2,588	626	10,718	20,258	1,197	10,273	20,203	41,888	27,133	1,56,576
37	1,83,575	97,168	5,51,516	6,57,681	76,552	1,47,311	5,95,528	5,61,164	14,89,149	56,57,998
38	7,212	10,857	2,39,700	1,53,280	...	50,000	25,002	9,32,094	49,024	24,73,573
39	1,777	...	2,608	40,783	...	7,317	99	93,719	10,921	8,55,154
40	1,62,927	34,932	4,93,147	87,690	390	3,25,567	1,37,536	25,88,144	2,55,158	63,82,913
41	...	...	...	...	...	3,202	811	44,745	214	49,208
42	37,716	3,416	55,957	11,310	...	35,403	12,113	...	32,694	2,20,658
43	1,60,640	49,965	4,94,048	3,31,579	20,832	80,402	2,40,277	10,45,405	3,41,948	31,01,316
44	3,63,060	88,313	10,45,760	4,71,362	21,222	4,51,891	3,90,836	37,72,013	6,40,935	1,06,09,249
45	57,48,021	28,06,757	90,54,563	61,59,132	7,31,513	50,27,480	63,89,851	1,65,48,233	91,94,395	8,80,64,284

ACCOUNT of MUNI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Number of Items.
					Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .	25,12,559	31,38,807	91,20,239	5,10,711	1,11,22,023	1
3.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund) .	...	...	16,533	...	...	2
(*b*) In Savings Bank	1,400	...	13,000	37	...	3
2. Payments to Sinking Funds	19,850	...	3,54,712	...	8,02,915	4
3. Repayment of Loans	82,150	(*a*)1,69,040	5,30,195	3,161	...	5
4. Advances—						
(*a*) Permanent	100	769	505	155	515	6
(*b*) Other	18,910	1,56,745	10,87,910	100	35,01,918	7
5. Deposits	91,691	1,20,829	4,29,532	7,091	2,57,27,585	8
Total .	2,14,101	4,47,374	24,32,387	10,544	3,00,32,933	9
Total Disbursements . Rs.	27,26,660	35,86,181	1,15,52,626	5,21,255	4,11,54,956	10
Closing Balance	5,38,826	13,74,227	35,47,441	2,52,194	48,15,302	11
GRAND TOTAL . Rs.	32,65,486	49,60,408	1,51,00,067	7,73,449	4,59,70,258	12

Memorandum of Liabilities

Liabilities—						
Balance of Loans	16,63,560	22,57,755	(*d*) 1,77,53,782	43,992	(*c*) 4,93,12,500	13
Less Balances of Sinking Funds	*19,850*	...	*34,87,581*	...	*40,42,737*	14
Net Balances of Loans .	16,43,710	22,57,755	1,42,66,201	43,992	4,52,69,763	15
Deposits	29,034	37,059	2,71,191	...	10,18,728	16
	16,72,744	22,94,814	1,45,37,392	43,992	4,62,88,491	17
Claims—						
Advances Recoverable	*33,021*	*67,246*	*7,69,059*	...	*6,75,538*	18
Net Amount of Debt . Rs.	16,39,723	22,27,568	1,37,68,333	43,992	4,56,12,953	19

Memorandum

Description of Securities.	Nominal Value.					
Government Promissory Notes	23,800	83,200	38,03,500	...	...	20
Municipal, etc., Debentures	...	...	...	...	37,24,400	21
Other Investments	43,622	...	1,72,703	37	9,10,400	22
Total .	67,422	83,200	39,76,203	37	46,34,800	23

(*a*) Difference of Rs. 1,702 is due to inclusion in Appendix "D" of Rs. 1,044 being the amount remitted to treasury by the "Amraoti Camp Municipality" in April 1913 but included in the Municipal Accounts in 1912-13, and of Rs. 658 being the amount repaid by "Drug Notified Areas."

(*c*) Last year's balance included Rs. 89,500 being the balances of certain redeemed loans not claimed by Debenture holders; out of this Rs. 4,500 was claimed and paid off in 1913-14.

CIPALITIES for 1913-14—*concluded.*

Number of Items.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.					Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	57,48,021	28,06,757	90,54,563	61,59,132	7,31,513	50,27,480	63,89,851	1,65,48,233	91,94,395	8,80,64,284
2	28,979	42,525	7,93,377	12,700	51,450	...	1,85,915	57,86,722	2,46,806	71,65,007
3	4,51,601	...	...	7,420	...	...	1,631	1,40,72,986	11,48,011	1,56,95,986
4	1,100	...	17,531	...	...	1,12,793	13,611	11,42,559	1,48,846	26,13,917
5	1,99,541	54,054	(*b*) 5,70,117	2,36,745	1,891	3,27,494	1,62,234	1,58,239	2,23,647	27,18,508
6	1,244	885	5,745	8,053	20	1,030	2,208	342	8,611	30,182
7	3,02,208	2,39,040	13,045	4,903	1,050	45,438	3,78,944	30,71,642	2,26,813	90,47,666
8	2,25,570	1,85,120	1,74,057	42,361	3,159	11,77,546	3,98,400	2,97,85,978	8,07,672	5,91,77,592
9	12,10,143	5,21,624	15,73,882	3,12,182	57,570	16,64,301	11,42,943	5,40,19,468	28,09,406	9,64,48,858
10	69,58,164	33,28,381	1,06,28,445	64,71,314	7,89,083	66,91,781	75,32,794	7,05,67,701	1,20,03,801	18,45,13,142
11	19,06,438	21,71,523	42,78,579	37,22,359	8,93,830	30,94,464	45,42,898	3,34,221	52,38,751	3,67,11,053
12	88,64,602	54,99,904	1,49,07,024	1,01,93,673	16,82,913	97,86,245	1,20,75,692	7,09,01,922	1,72,42,552	22,12,24,195

and Claims.

13	42,36,480	8,51,936	1,25,66,956	30,39,896	7,862	81,07,425	32,32,914	6,48,83,677	70,76,225	17,50,34,960
14	*7,487*	...	*2,25,500*	...	...	*22,57,371*	*1,82,050*	*1,37,82,442*	*13,12,249*	*2,53,17,267*
15	42,28,993	8,51,936	1,23,41,456	30,39,896	7,862	58,50,054	30,50,864	5,11,01,235	57,63,976	14,97,17,693
16	2,25,094	1,44,788	2,42,492	1,31,866	20,970	3,74,899	5,12,281	11,39,492	3,98,512	45,46,406
17	44,54,087	9,96,724	1,25,83,948	31,71,762	28,832	62,24,953	35,63,145	5,22,40,727	61,62,488	15,42,64,099
18	*2,27,777*	*1,85,120*	*63,104*	*151*	*4,968*	*1,47,337*	*7,50,919*	*4,42,573*	*4,40,275*	*38,07,088*
19	42,26,310	8,11,604	1,25,20,844	31,71,611	23,864	60,77,616	28,12,226	5,17,98,154	57,22,213	15,04,57,011

of Investments.

	Nominal Value.									
20	4,53,975	2,03,300	19,21,100	54,100	39,944	18,73,800	10,48,960	3,11,900	13,11,700	1,11,29,279
21	10,500	9,000	...	...	...	...	...	39,81,000	...	77,24,900
22	1,46,384	44,654	...	12,420	...	3,75,300	30,547	63,65,048	16,06,398	97,07,513
23	6,10,859	2,56,954	19,21,100	66,520	39,944	22,49,100	10,79,507	1,06,57,948	29,18,098	2,85,61,692

(*b*) Difference of Rs. 1,05,753 as compared with Appendix "D" is due to exclusion from the Municipal Accounts of Rs. 1,00,000, repaid towards a loan taken for the Cawnpore Improvement Trust and of Rs. 5,753 remitted to treasury by the Nainital Municipality on 31st March 1913.

(*d*) Difference as compared with Appendix "D" is due to exclusion from the Municipal Accounts of loans raised for the Rangoon Town Land Reclamation Fund.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1914.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1914.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Abu Municipality.	For the construction of a General Market.	For. Dept. No. 2841-G., dated 14th November 1908 .	5,000	4 p. c.	1,500	...	1,500	...	500
Ajmer do.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 „	1,41,026	...		...	5,910
	Do.	G. I. For. D. No. 1929-I. A., dated 21st May 1897 .	20,000	4 „	5,356	...		...	1,212
	Renewing conservancy rolling stock.	G. I. For. Dept. No. 1435-Est. B., dated 28th April 1910	60,000	4 „	30,000	...		...	10,000
	Bhaonta Water-supply scheme.	For. Dept. Tel. No. 268 Est.-B., dated 27th February 1904	4,00,000	4 „	2,50,000	...	4,26,382	2,50,000	...
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900, and 1532-I. C., dated 12th April 1900 .	22,000	4½ „	...	6,913	6,913	...	5,759
		Revenue Commissioner's letter No. 2861, dated 15th October 1909 . . .	4,000						
Mercara Municipality.	For constructing a General market.	G. I. F. D. No. 6287-A., dated 11th November 1907 .	15,000	4 „	7,573	...	7,573	...	2,305
Delhi Municipality.	Water Works and Sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively and No. 315, dated 10th July 1899.	10,65,000	4 „	3,92,478	...		...	46,924
	Extension of Water Works	Punjab Government F. D. No. 215-B. & C., dated 4th May 1912 and No. 225, dated 8th May 1912 . . .	5,50,000	4 „	5,30,214	...		...	10,039
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910.	3,00,000	5 „	...	3,00,000	12,22,692	...	...
Mhow Cantonment Fund.	Water-works .	G. I. For. D. No. 1957, dated 15th July 1886 . .	2,00,000	4 „	...	...	...	...	17,864
		G. I. For. D. No. 2975, dated 5th June 1888 . . .	10,000						
		G. I. For. D. No. 310, dated 17th January 1889 . .	60,092						
		G. I. For. D. No. 6145, dated 6th December 1889 . .	29,908						
Secunderabad Cantonment Committee.	Ditto .	G. I. F. D. No. 2254, dated 27th May 1892 . . .	8,00,000	4½ „	4,73,824	...		...	19,224
		G. I. F. D. Nos. 1934-A., dated 6th May 1893, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896 . . .							
	Ditto .	G. I. F. D. No. 1857-A., dated 28th April 1897 . .	30,500	4 „	20,523	...	4,94,347	...	907
		TOTAL INDIA, GENERAL .			18,52,494	3,06,913	21,59,407	2,50,000	1,20,145

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 266, dated 21st January 1892 .	1,26,000	*Nil*	6,300	...	6,300	...	6,300
Amraoti camp	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912 . . .	12,500	4 p. c.	10,370	...	10,370	...	2,130
Arvi Municipality.	Construction of a Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910.	15,000	4 „	11,105	...	11,105	...	1,350
Burhanpur do.	Improvement of Water-works.	C. C. No. 359—VII—24—11, dated 22nd March 1909 .	30,000	4 „	25,155	...	25,155	...	1,153
Bhandara do.	Construction of Water-works .	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 „	10,874	...	10,874	...	2,058
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4 „	20,000	...	20,000	20,000	...
Drug Notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63—VII-24—16, dated 26th January 1910 .	6,500	4½ „	4,765	...	4,765	.	658
Harda Municipality.	Extension of water-works.	C. C. No. 41—VII-38—12, dated 17th January 1910 .	95,000	4 „	83,289	...	83,289	..	3,509
Hinganghat .	Water-works .	Secretariat No. 379—VII-24—12, dated 27th March 1909 .	20,000	4 „	...	...	...	...	17,146
Jubbulpore do.	Extension of water-works and drainage Scheme.	C. C. No. 918, dated 13th February 1895 . . .	2,00,000						
	Payment to Raja Gokul Dass.	G. I. F. D. No. 5077-A., dated 10th August 1904 .	82,000						
	Extension of water-works and payment to Raja Gokul Dass.	C. C. Municipal No. 359—VII-32—12, dated 21st March 1907 . . .	3,00,000						
				4 „	3,98,207	...	3,98,207	50,000	61,022
	For acquisition of land for extension of city and Civil station.	C. C. No. 46—VII-24—10, dated 20th January 1910 .	1,70,000						
	For making improvement in City and Civil Station.	Secretariat No. 138—VII—60—2, dated 7th February 1912	50,000						
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895 . . .	3,60,000	4 „	1,65,065	...	1,65,065	...	15,833
		C. C. No. 5923, dated 13th August 1896 . . .							
Nagpore do.	Consolidated Loan.	Government of India F. D. No. 5213, dated 24th August 1911 . . .	1,67,955	4 „	1,45,957	...		...	6,256
	For Gorewara Tank Project	C. C. No. 116—VII-31—3, dated 26th January 1909 .	7,50,000	4 „	6,98,822	...		...	25,096
	For improvement of markets.	Secretariat letter No. 835—VII-23—13, dated 25th August 1910 . . .	1,00,000	4 „	64,704	...		...	7,868
	For drainage Scheme.	G. I. F. D. End. No. 3992-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th February 1911.	8,00,000	4 „	3,50,000	...		1,00,000	...
	Construction of grain Market.	Secretariat No. 278—VII-24-10, dated 14th March 1913 .	50,000	4 „	45,842	...	13,05,325	..	4,158
Pandhurna do.	For returning congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 „	5,000	...	5,000	5,000	...
		Carried over .			20,45,455	...	20,45,455	1,75,000	1,55,537

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-1914. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR—*concld.*		Brought forward .			20,45,455	...	20,45,455	1,75,000	1,55,537
Raipur Municipality.	Completion of Balram Dass Water-works	C. C. No. 4661, dated 12th July 1892 . . .	1,00,000	4½ p. c.					
	For improving the drainage scheme and constructing a pucka drain through the Marshy ground near Badha Tank.	Notice, dated 7th March 1904, published in the Central Provinces Gazette, dated 19th March 1904 . .	8,000	4½ „	35,685	...	35,685	...	1,537
	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910 and No. 246—VII-24—84, dated 10th March 1910.	20,000	4 „					
	For construction of shops on the site of the old market.	Secretariat No. 154—VII-2—31, dated 9th February 1912	20,000	4 „					
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-50—3, dated 21st February 1914.	5,000	4 „	5,000	...	5,000	5,000	...
Saoner do.	Construction of School building and cotton market.	Secretariat letter No. 842—VII-24—15, dated 29th August 1911 . . .	4,000	4 „	3,114	...	3,114	...	451
Seoni do. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910 .	27,000	4 „	24,172	...	24,172	...	980
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898 . .	90,000	4 „	56,549	...		...	2,931
	Construction of markets.	Secretariat letter No. 190—VII-24—11, dated 15th February 1909 . . .	30,000	4 „	17,956	...		...	2,865
	Do.	Secretariat No. 783—VII-31—4, dated 21st June 1913	10 000	4 „	9,589	...		10,000	411
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913	65,000	4 „	65,000	...	1,49,094	65,000	...
		TOTAL CENTRAL PROVINCES AND BERAR .			22,62,520	...	22,62,520	2,55,000	1,70,742
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905 .	3,00,000	4 „	2,33,371	...		...	12,230
	For the completion of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909 .	30,000	4 „	24,543	...		...	1,179
	Extension of Water-works.	L. G. Municipal Department No. 753-5T.-5, dated 19th January 1911 . .	97,000	4 „	86,870	...	3,44,784	...	3,511
Allaumyo do.	For surface drainage and conservancy improvement.	L. G. M. Deptt. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 „	7,879	...	7,879	...	552
Bassein do.	For Water-works.	L. G. M. Deptt. No. 338M.—4T.-23, dated 7th May 1910.	1,00,000	4 „	93,149	...	93,149	...	...
Insein do.	For Sanitary Town planning.	L. G. M. Deptt. No. 1011—3T.—1, dated 23rd February 1911	24,000	4 „	21,484	...	21,484	...	872
Henzada do.	For improving roads and constructing new roads to the railway station.	L. G. M. Deptt. No. 74-4T.-2, dated 2nd April 1903 . .	30,000	4 „	12,009	...		...	2,132
	Improvement of conservancy.	L. G. M. Deptt. No. 127-4T.-1, dated 6th January 1908 .	80,000	4 „	62,180	...		...	3,269
	Acquisition of land for house sites and Bazar.	L. G. M. Deptt. No. 120-4-T.-4, dated 3rd March 1911 . . .	10,000	4 „	7,400	...	81,589	...	901
		Carried over .	...		5,48,885	...	5,48,885	...	24,656

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—*contd.*		Brought forward			5,48,885	...	5,48,885	...	24,656
Kyaiklat Municipality.	For conservancy scheme.	L. G. M. Dept. No. 929—4T.-6, dated 2nd January 1910	80,000	4 p. c.	71,613	...		...	2,906
	Water-supply scheme.	L. G. M. Dept. No. 46—4T.-10, dated 4th March 1912	10,000	4 „	9,315	...	80,928	...	349
Letpadan	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231–3T.-14, dated 6th March 1912	20,000	4 „	16,607	...	16,607	...	1,730
Mandalay do.	Construction of bazar.	L. G. M. Deptt. No. 804—7T.-5, dated 29th September 1902	7,23,000	5 „	...	7,23,000		...	...
	For carrying out conservancy scheme.	L. G. M. Deptt., No. 501—7T.-9, dated 11th August 1905	80,000	5 „	...	80,000	8,03,000	...	...
Maubin do.	Erection of a new hospital.	L. G. M. Deptt. No. 233-4T., dated 14th April 1904	12,000	4 „	3,552	...	3,552	...	1,093
Mergui do.	Construction of a new hospital.	L. G. M. Deptt. No. 522-6T.-13, dated 28th October 1908	10,000	4 „	8,181	...	8,181	...	393
Moulmein do.	Street lighting	L. G. M. Deptt. No. 1178-6F. dated 31st August 1898	80,000	5½ „	...	80,000		...	...
	Water-works	L. G. M. Deptt. No. 872-6-F.-1, dated 22nd May 1901	9,36,000	5 „	...	9,36,000		...	...
	Water-works improvement.	L. G. M. Deptt. No. 687-6-T.-4, dated 18h December 1906	1,00,000	4 „	73,475	...	10,89,475	...	4,249
Myaungmya do.	Building, bazars and replacing latrines.	L. G. M. Deptt. No. 687-19-4-T., dated 21st September 1901	45,000	4 „	24,662	...	24,662	...	2,236
Myanaung do.	Sanitary Improvement.	L. G. M. Deptt. No. 339-4T.-8, dated 11th July 1907	25,000	4 „	8,354	...	8,354	...	760
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Deptt. No. 290-9T.-6, dated 7th March 1907	25,000	4 „	18,369	...	18,369	...	1,062
Pegu do.	Construction of a new Bazar.	L. G. M. Deptt. No. 33—3T.-10, dated 2nd March 1912	33,000	4 „	30,748	...	30,748	...	1,148
Prome do.	Water-supply and drainage.	L. G. M. Deptt. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	82,165	...	82,165	...	7,456
Rangoon do.	Public Works	L. G. No. 184-2 T.-33, dated 3rd July 1902	4,33,000	4½ „	...	4,33,000		...	...
	Ditto	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work.	L. G. No. 23-2T.-33, dated 1st September 1902	16,00,000	4½ „	...	16,00,000		...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ „	...	1,50,000		...	75,000
	Works connected with high-level Water-supply.	C. C. No. 812-2F.-21, dated 30th August 1893	7,10,000	5 „	...	2,40,000		...	2,40,000
	Public Works	L. G. No. 396-2T.-33, dated 13th May 1903	15,00,000	4½ „	...	15,00,000		...	...
	Water-works.	L. G. No. 362-2T.-50, dated 10th November 1904	9,22,500	4½ „	...	9,22,500		...	...
						61,45,500			
		Carried over			8,95,926	18,19,000	27,14,926	...	3,63,000

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—*contd.*		Brought forward .			8,95,926	18,19,000	27,14,926	...	3,63,038
						61,45,500			
Rangoon Municipality —*contd.*	Water-works .	L. G. No. 418-2 T.-54, dated 16th November 1905 .	3,00,000	4½ p.c.	...	3,00,000	...	...	...
	Drainage Scheme.	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896-2 T.-36, dated 25th August 1900	27,00,000	5½ „	...	11,77,500	...	...	1,57,500
			7,97,000	4½ „	...	7,97,000	...	...	...
	Ditto .	L. G. No. 418-2 T.-54, dated 16th November 1905 .	3,00,000	4½ „	...	3,00,000	...	...	...
	Public Works	L. G. No. 896-2 T.-36, dated 25th August 1900 . .	7,35,000	4½ „	...	7,35,000	...	...	...
	Ditto .	L. G. No. 958-2 T.-36, dated 23rd July 1901 . .	5,00,000	4½ „	...	5,00,000	...	...	...
	Ditto .	L. G. No. 421-2 T.-50, dated 12th November 1904 . .	2,00,000	4½ „	...	2,00,000	...	...	...
	Ditto .	L. G. No. 678-2 T.-50, dated 23rd September 1904 . L. G. No. 765-2 T.-50, dated 27th October 1904 . . L. G. No. 974-2 T.-50, dated 31st January 1905 . .	1,98,000	4½ „	...	1,98,000	...	...	...
	Hlawga Water works.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 435-2 T.-54, dated 23rd October 1905 . . .	1,66,000	4½ „	...	1,66,000	...	...	...
	Public Works	L. G. No. 56-2 T.-34, dated 1st March 1906 . .	3,94,000	4 „	...	3,94,000	...	...	...
	Ditto .	L. G. No. 386-2 T.-65, dated 9th the August 1906 . .	5,20,000	4 „	...	5,20,000	...	...	...
	Water-works .	L. G. Tele. No. 226-C., dated 27th July 1908 . .	11,44,000	4 „	...	11,44,000	...	...	...
	Public Works .	L. G. No. 16-2 T.-49, dated 2nd September 1907 . .	6,94,000	4 „	...	6,94,000	...	...	...
	Public Works .	L. G. No. 767-2 T.-77, dated 20th September 1910	5,70,000	4 „	...	5,70,000	...	...	...
	Reclamation Loan.	L. G. No. 114-2 T.-61, dated 25th August 1910 .	15,00,000	4 „	...	15,00,000	...	...	...
	Public Works .	L. G. No. 8-17M.-2T.-51, dated 5th October 1911 .	1,42,000	4 „	...	1,42,000	...	...	...
	Water-works	L. G. No. 8-17 M.-2 T.-51, dated 5th October 1911 .	99,000	4 „	...	99,000	...	...	...
	Drainage .	L. G. No. 8-17M.-2 T.-51, dated 5th October 1911 .	2,72,500	4 „	...	2,72,500	...	...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912 .	1,55,000	4 „	...	1,55,000	...	...	...
	Ditto .	Ditto . .	5,66,000	4 „	...	5,66,000	...	...	...
	Drainage .	Ditto . .	70,000	4 „	...	70,000	1,66,45,500	...	...
Shwebo do.	Improvement in Municipal Bazar.	L. G. M. Deptt. No. 293-8T.-3, dated 7th February 1908 .	30,000	4 „	24,543	...	24,543	...	1,179
Taunggyi Town Fund.	Construction of a Bazar.	G. I. F. D., No. 1150-E. B., dated 4th August 1899 .	27,000	4 „	7,740	...	7,740	...	1,753
Tavoy Municipality.	Construction of a new hospital	L. G. M. Deptt., No. 1170—6-T.-2, dated 5th January 1909	14,500	4 „	11,861	...	11,861	...	570
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Deptt., No. 658—9-T.-5, dated 22nd January 1907	20,000	4 „	14,691	...	14,691	...	850
Thaton do. .	Improvement of Water-supply.	L. G. M. Deptt., No. 791—6T.-10, dated 18th August 1906	7,000	4 „	4,466	...	4,466	...	406
		Carried over .			9,59,227	1,84,64,500	1,94,23,727	...	5,25,296

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 9,59,227	Rs. 1,84,64,500	Rs. 1,94,23,727	Rs. ...	Rs. 5,25,296
BURMA—*concld.*									
Toungoo Municipality.	Conservancy transport arrangements.	L. G. M. Deptt., No. 1214—6-T.-56, dated 24th December 1908	20,000	4 p. c.	10,977	...	...	...	1,949
	Improvement of conservancy scheme.	L. G. M. Deptt., No. 125—6-T.-3, dated 6th January 1908	10,000	4 „	7,773	...	...	...	408
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 562—6-T-15, dated 19th May 1909	10,000	4 „	8,574	...	...	...	378
	Improvement of market.	L. G. M. Deptt., No. 118—6-9-T., dated 3rd March 1911	10,000	4 „	4,237	...	...	...	1,997
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 41—6T.-2, dated 4th March 1912.	10,000	4 „	6,234	...	37,795	...	1,920
Rangoon Reclamation Town Fund.	Reclamation Loan.	L. G. Tele. No. 76-C., dated 5th November 1908 . .	27,50,000	4 „	...	27,50,000	27,50,000	...	...
Bassein Port Fund.	Improvement of wharves of the Port.	L. G. No. 945—2-P.-4, dated 10th November 1909 .	50,000	4 „	...	...	...	...	44,759
Moulmein do.	Construction of a new buoy vessel.	G. I. F. D. No. 4370-A., dated 25th July 1908 . . .	2,00,000	4 „	83,384	...	83,384	...	20,315
Rangoon do.	New Port Works Scheme.	G. I. Tele. No. 5037-A., dated 8th September 1905	49,00,000	4 „	...	41,61,000	...	...	...
		G. I. Tele. No. 6344-A., dated 12th December 1902	40,00,000	(*a*)	...	40,00,000	...	...	...
		G. I. Tele. No. 5285, dated 20th September 1905 .	7,00,000	4 p. c.	...	3,00,000	...	...	...
	Acquisition of land.	G. I. End. No. 741—16-18, dated 27th October 1906, and G. I. Tele. No. 5334-A., dated 20th September 1906 .	40,00,000	4 „	...	40,00,000	...	...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification No. 32, dated 29th August 1907 . .	7,51,000	4 „	...	7,51,000	...	...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 „	...	32,00,000	...	...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Endt. No. 283-1—28, dated 8th June 1908 . . .	75,00,000	4 „	...	75,00,000	...	...	...
	River Training Works.	L. G. Endt. No. 104—1-Pd., dated 5th October 1910, and Notn. No. 28, dated 27th September 1910 . .	6,00,000	4 „	...	6,00,000	...	...	...
	Ditto	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911.	9,50,000	4 „	...	9,50,000	...	...	...
	Ditto .	L. G. M. and Com. Deptt. No. 26, dated 24th July 1912 .	9,00,000	4 „	...	9,00,000	...	...	...
	Construction of certain Works and Improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913 . .	36,00,000	4 „	...	35,00,000	2,98,62,000	35,00,000	...
Tavoy do.	River Surveying and erection of a side gauge, etc.	G. I. F. D. No. 120-A., dated 26th October 1908 .	7,000	4 „	3,841	...	...	...	682
	Construction of Jetties.	L. G. Tele. No. 12-C., dated 28th March 1914 .	74,000	4 „	40,000	...	...	40,000	...
	Resurvey and improvement of Tavoy river.	L. G. Com. Deptt. No. 819—2-P.-20, dated 17th August 1909	5,000	4 „	3,232	...	47,073	...	468
		TOTAL BURMA .			11,27,479	5,10,76,500	5,22,03,979	35,40,000	5,98,172

(*a*) Rs. 30,00,000 at 4½ per cent. and Rs. 10,00,000 at 4 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s. letter No. 2330-M., dated 16th April 1913	25,000	4 p. c.	25,000	...	25,000	25,000	...
Shillong do.	Improvement of market.	C. C.'s letter No. 3403-F., dated 25th August 1905 .	10,000	4 „	2,000	...	2,000	...	1,000
Gauhati do.	Water-works .	C. C.'s letter No. 94-Mpl.-2786-J., dated 11th July 1899	13,560	4 „	1,171	...		...	1,128
	Ditto.	C. C.'s letter No. 4825-M., dated 18th July 1913 .	10,000	4 „	10,000	...		10,000	...
	Construction of Fanshi Bazar Buildings.	C. C.'s letter No. 184-Mpl.-4951-F., dated 5th December 1904	12,270	4 „	5,821	...	16,992	...	1,033
		TOTAL ASSAM .			43,992	...	43,992	35,000	3,161
BENGAL.									
Serajgunj Municipality.	Repairing and raising roads.	L. G. No. 640-M., dated 29th April 1907 . . .	5,000	4 p. c.	3,785	...	3,785	...	207
Sherpur do. (Bogra) I	Metalling the Central road in the town.	L. G. No. 550-L. A.-2929, dated 12th January 1907 .	2,000	4 „	684	...		...	211
Ditto II	Ditto .	L. G. No. 484-M., dated 17th January 1908 . . .	2,000	4 „	895	...	1,579	...	203
Bansberia	Construction of Municipal office.	B. G. No. 475-M., dated 1st March 1912 . .	1,200	4 „	624	...	624	...	294
Bankura do.	Improvement of Local Market.	B. G. No. 403-M., dated 21st February 1910 . .	11,000	4 „	9,646	...		...	406
	Drainage scheme.	B. G. No. 840-M., dated 31st March 1913 . . .	12,500	4 „	12,082	...	21,728	...	418
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . .	15,000	4 „	11,354	...	11,354	...	624
Barisal do.	Water-works .	B. G. No. 1407—08-M., dated 28th March 1911 .	35,000	4 „	31,345	...	31,345	...	1,267
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . .	17,000	4 „	12,838	...	12,838	...	673
Basirhat do.	Surface drainage scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 „	4,668	...	4,668	...	244
Berhampur do.	Cost of a barge and improvement of Water-works.	B. G. No. 2813-T. M., dated 30th September 1905 .	6,000	4 „	1,397	...	1,397	...	658
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . .	25,000	4 „	19,449	...		...	1,019
	Construction of a sluice.	B. G. No. 1425-M., dated 20th November 1911 . .	15,000	4 „	13,976	...	33,425	...	522
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . .	20,000	4 „	11,955	...		...	956
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . .	50,000	4 „	44,779	...	56,734	...	1,809
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . .	15,000	4 „	11,669	...		...	612
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . .	5,000	4 „	3,929	...	15,598	...	441
Burdwan do.	Water-works.	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th December 1891 . . .	1,50,000	(a)	...	11,000	11,000	...	...
		Carried over .			1,95,075	11,000	2,06,075	...	10,564

(a) Rs. 1,25,000 with interest at 5 per cent. and Rs. 25,000 with interest at 4½ per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURIN 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			1,95,075	11,000	2,06,075	...	10,564
Calcutta Municipality.	Extension of Water-supply, Drainage, and construction of Harrison Road.	B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 p. c.					
		B. G. No. 99-T. M., dated 25th April 1886 . .	24,51,900	5 „					
		B. G. No. 3654, dated 20th August 1887, and B. G. No. M. 3-L-1—3, dated 28th February 1889 . .	15,50,000	5 „					
		B. G. No. M. 3-L. 1-10, dated 26th September 1889 .	19,00,000	5 „					
		F. D. No. 2313, dated 9th May 1890 . . .	30,00,000	5 „					
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ „					
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 22nd October 1897 . . .	20,00,000	4 „					
	Drainage, Water-supply, and other Works.	B. G. No. 4653-M., dated 28th July 1898 . .	30,00,000	4½ „					
		R. G. No. 4044-M., dated 9th August 1899 . . .	25,00,000	4 „					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901 . . .	6,00,000	4 „					
	Drainage and Water-supply.	B. G. No. 3361-M., dated 21st December 1901 . .	25,00,000	4 „					
		B. G. No. 1515-M., dated 26th March 1903 . . .	45,00,000	4 „					
		B. G. telegram, dated 28th September 1904 . .	35,00,000	4 „					
		B. G. No. 2049-M., dated 28th October 1905 . .	20,00,000	4 „					
		B. G. No. 2022-M., dated 16th August 1906 . .	19,00,000	4 „					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 „					
	Ditto .	B. G. No. 164, dated 22nd September 1908 . .	34,00,000	4 „					
	Ditto .	F. D. No. 132, dated 4th July 1909	46,00,000	4 „					
	Ditto .	B. G. No. 943-T. M., dated 3rd October 1910 . .	43,50,000	4 „					
	Drainage and Miscellaneous Works.	B. G. No. 1364-M., dated 31st August 1912 . . .	34,00,000	4 „					
					...	4,92,27,500	4,92,27,500	...	...
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907 . . .	61,000	4 „	46,175	...	46,175	...	2,536
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912 . .	15,000	4 „	14,496	...	14,496	...	504
Darjeeling do.	Water-works .	B. G. No. 475-T. M., dated 16th June 1913 . .	14,000	4 „	13,768	...		14,000	232
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776-M., dated 28th February 1895 . . .	20,000	4½ „	1,478	...		...	1,413
	Improvement of Water-supply.	B. G. Nos. 1323-M., dated 30th March 1896, and 306-T.M., dated 15th September 1898	20,000	4½ „	6,159	...		...	1,209
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896 . . .	30,000	4½ „	18,387	...		...	972
					39,792				
		Carried over .			2,55,746	4,92,38,500	4,94,94,246	14,000	17,430

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914 —*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			2,55,746 / 39,792	4,92,38,500	4,94,94,246	14,000	17,430
Darjeeling Municipality —*contd.*	Iron railings, steam laundry and railway sidings.	B. G. No. 1417-T.M., dated 10th November 1897 .	30,000	4½ p. c.	7,343	...		...	1,896
		B. G. No. 3633-M., dated 15th June 1898 . . .	30,000	4½ „	8,301	...		...	1,854
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896 . . .	1,20,000	4½ „	82,950	...		...	3,478
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 „	1,40,956	...		...	5,397
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904 . .	1,03,845	4 „	64,577	...		...	4,863
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905 .	33,000	4 „	22,067	...		...	1,485
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907 . . .	30,000	4 „	22,066	...		...	1,273
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907 . . .	15,000	4 „	11,033	...		...	636
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908 . .	20,000	4 „	16,374	...		...	784
	Installation of an extra plant at the Electrical PowerStation.	B. G. No. 278-M., dated 11th February 1909 . .	50,000	4 „	40,936	...		...	1,959
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910 . . .	30,000	4 „	23,653	...		...	1,682
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910 . .	1,70,000	4 „	1,61,380	...		...	5,799
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911 .	46,000	4 „	44,462	...		...	1,538
	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911 .	1,63,740	4 „	1,61,029	..	8,46,919	33,740	2,711
Dacca do.	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889 . .	1,25,000	4½ „	48,139	...		...	5,289
	Conservancy of the town.	B. G. No. 5172-M., dated 23rd July 1908 . . .	75,000	4 „	67,800	...		...	1,556
	Remodelling and improvement of water works.	L. G. No. 8863-M., dated 4th December 1909 . . .	2,00,000	4 „	1,71,581	...		...	7,532
	For conservancy Tramway.	L. G. No. 2790-1-M., dated 15th May 1911 . . .	20,000	4 „	18,274	...	3,05,794	...	711
Faridpur do.	For metalling roads.	L. G. No. 2488-M., dated 24th July 1907 . . .	3,000	4 „	1,188	...	1,188	...	310
Garulia do.	Supply of filtered water.	B. G. No. 3488-M., dated 22nd December 1903 . .	5,000	4 „	...	...		...	594
	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907 .	21,000	4 „	15,896	...		...	873
	Drainage .	B. G. No. 122-M., dated 20th January 1912 . . .	10,000	4 „	9,317	...	25,213	...	348
		Carried over .			14,34,860	4,92,38,500	5,06,73,360	47,740	70,298

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			14,34,860	4,92,38,500	5,06,73,360	47,740	70,298
Howrah Municipality	Water-works	F. D. No. 26-A., dated 5th January 1894 . . .	15,00,000	4 p. c.	8,42,069	...		...	51,083
		B. G. No. 5573-M., dated 18th December 1897 . .	40,000	4 „	10,712	...		...	2,423
		B. G. No. 657-M, dated 13th February 1900 . . .	50,000	4 „	19,330	...		...	2,798
	Drainage .	B. G. No. 1514-T. M., dated 4th September 1902 . .	75,000	4 „	57,048	...		...	1,974
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902 .	80,000	4 „	60,852	...		...	2,105
	Extension of conservancy, etc.	B. G. No. 640-T. M., dated 23rd May 1902 . .	21,000	4 „	10,971	...		...	1,025
	Re-construction of the Buckland bridge.	G. I. No. 1694-A., dated 12th March 1904, also B. G. No. 6450-1789-M., dated 25th March 1904 . . .	2,50,000	4 „	1,99,935	..		...	6,200
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905 . .	60,000	4 „	41,485	...		...	2,648
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905 . .	50,000	4 „	34,571	...		...	2,206
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914 . . .	5,50,000	4 „	2,00,000	...		2,00,000	...
	Construction of drainage.	B. G. No. 1491-M., dated 31st March and G. I. No. 1938A., dated 6th April 1906 .	3,91,000	4 „	3,57,559	...		...	7,954
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907 . . .	1,50,000	4 „	1,32,361	...		...	3,238
	Northern Foreshore Drainage.	B. G. No. 728-M., dated 24th March 1910 . . .	1,50,000	4 „	1,31,538	...		...	5,539
	Water Works	B. G. No. 1024-T. M., dated 17th October 1911 . .	35,000	4 „	32,612	...	21,31,043	...	1,218
Hughly Chinsurah do.	Improvements of roads.	B. G. No. 101-T. M., dated 9th May 1908 . . .	40,000	4 „	25,870	...		...	3,745
	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912 . .	1,12,000	4 „	1,08,254	...	1,34,124	...	3,746
Jessore do.	Water-supply .	B. G. Nos. 608-T. M., dated 28th June 1910 and 145-T. M., dated 29th April 1910 .	60,000	4 „	54,831	...		...	2,129
	Water works .	B. G. No. 206-T. M., dated 8th May 1913 . .	5,000	4 „	4,746	...	59,577	...	171
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910 . .	35,000	4 „	31,344	...	31,344	...	1,882
Kharor do.	Cost of a Dispensary.	B. G. No. 1408-M., dated 4th November 1912 . .	2,500	4 „	2,039	...	2,039	...	461
Kusthea do.	Drainage Scheme .	B. G. No. 1066-M., dated 11th August 1911 . .	10,000	4 „	10,000	...	10,000	6,000	...
Khulna do.	Improvement of water-supply.	B. G. No. 1144-M., dated 16th March 1906 . . .	8,000	4 „	5,532	...		...	353
	Extension of filtered Water-supply.	B. G. No. 1073-M., dated 11th August 1911 . .	5,000	4 „	4,659	...	10,191	...	174
Katwa .	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913 . .	30,000	4 „	15,000	...	15,000	15,000	...
Krishnagar do.	Drainage .	B. G. No. 1062-M., dated 21st February 1899 . . .	28,000	4½ „	...	...	...	...	2,502
Manicktolla do.	Improvement of Water-supply.	B. G. No. 1362-M., dated 26th March 1906 . . .	1,00,000	4 „	83,657	...	83,657	...	2,337
Moheshpur do.	Construction of wells.	B. G. No. 1669-M., dated 15th December 1911 .	1,250	4 „	1,038	...	1,038	...	108
Jalpaiguri do.	For improving the drainage	B. G. No. 714-M., dated 15th February 1894 . . .	18,000	4½ „	1,330	...		...	1,272
	Construction of the Kurla bridge No. I.	L. G. No. 306-F., dated 8th January 1907 . . .	4,000	4 „	2,942	...		...	169
	Office building	B. G. No. 2179-M., dated 11th December 1913 . .	6,000	4 „	6,000	...		6,000	...
	Reconstruction of the Kurla bridge No. II.	L. G. No. 3699-M., dated 12th September 1907 .	2,000	4 „	1,556	...	11,828	...	82
		Carried over .			39,24,701	4,92,38,500	5,31,63,201	2,74,740	1,79,880

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			39,24,701	4,92,38,500	5,31,63,201	2,74,740	1,79,880
Malda Municipality (English Bazar).	For draining the town.	L. G. No. 5632-M., dated 11th August 1908 . .	2,500	4 p. c.	1,372	...	1,372	...	244
Mymensingh (Nasirabad) do.	Construction of Assistant Surgeon's quarters.	L. G. No. 1128-M., dated 10th March 1903 . . .	3,000	4 „	1,093	...		...	218
	Improvement of Water-works.	L. G. No. 3387-M., dated 11th May 1910 . . .	23,000	4 „	20,170	...	21,263	...	849
Narayanganj do.	Water-works.	L. G. No. 2950-F., dated 11th March 1907 . . .	1,50,000	4 „	1,16,693	..		...	6,115
	For a pumping Engine .	L. G. No. 6035-64M., dated 9th September 1911 . .	25,000	4 „	23,294	...	1,39,987	...	870
Naihati do.	Filtered water scheme.	B. G. No. 206-M., dated 27th January 1910 . . .	5,000	4 „	4,290	...	4,290	...	188
Panihati do.	Proportionate cost of improving Khurda Khal.	B. G. No. 2589-T. M., dated 21st October 1904 . .	3,750	4 „	446	...		...	428
	Cost of acquiring lands and office building.	B. G. 1176-T. M., dated 25th September 1907 . .	2,000	4 „	896	...	1,342	...	203
Rajpur do.	Acquiring and re-excavating certain tanks.	B. G. No. 1777-M., dated 28th March 1898 . . .	3,750	4½ „	...	...	...	...	169
Ranaghat do.	Drainage .	B. G. No. 1002-M., dated 3rd August 1911 . . .	16,000	4 „	14,908	...	14,908	...	557
Serampur do.	Water-supply	B. G. No. 1106-M., dated 22nd July 1912 . .	40,000	4 „	38,575	...	38,575	...	1,425
South Barrackpur do.	Acquisition of lands for the Mahomedans' burial ground.	B. G. No. 496-M., dated 3rd March 1911 . . .	1,600	4 „	175	...	175	...	823
South Suburban do.	Extension of filtered water.	B. G. No. 3364-M., dated 31st December 1901 . .	29,000	4 „	14,983	...	14,983	...	1,477
Titaghar do.	Supply of filtered water.	B. G. No. 2339-M., dated 8th August 1903 . . .	13,000	4 „	4,738	...		...	943
	Drainage scheme.	B. G. No. 1278-M., dated 22nd March 1906 . .	55,000	4 „	39,254	...		...	2,379
	Improvement of drainage.	B. G. No. 1635-M., dated 21st December 1909 . . .	10,000	4 „	6,467	...	50,459	...	936
Tollygunge do.	Extension of filtered water-supply.	B. G. No. 201-M., dated 12th January 1905 . . .	16,000	4 „	7,555	...		...	1,094
	Laying 6" water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909 . . .	7,000	4 „	5,870	...	13,425	...	268
Vishnupur do.	Construction of a Municipal Market.	B. G. No. 789-M., dated 10th February 1904 . . .	4,000	4 „	...	...	...	...	475
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907 . .	1,55,500	4 „	1,37,110	...		...	3,373
Ditto IV	Ditto .	L. G. No. 466-F., dated 23rd January 1909 . . .	1,95,000	4 „	1,76,168	...		...	4,067
Ditto V	Ditto .	L. G. No. 7992-F., dated 30th December 1909 . . .	1,75,000	4 „	1,61,750	...		...	3,510
Ditto VI	Ditto .	L. G. No. 1246-F., dated 2nd March 1911 .	1,00,000	4 „	94,434	...	5,69,462	...	1,929
		Carried over .			47,94,942	4,92,38,500	5,40,33,442	2,74,740	2,12,420

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			47,94,942	4,92,38,500	5,40,33,442	2,74,740	2,12,420
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ p. c.	17,65,000	...		...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907 . .	50,00,000	4 „					
		B. G. Notifications, dated 5th July 1881, 13th February 1883, and 14th January 1886	30,00,000 30,00,000	(a)					
		B. G. No. 530-M., dated 5th March 1895 . . .	17,50,000	4 p. c.					
		B. G. No. 1727-M., dated 27th August 1895 . . .							
		B. G. No. 696-M., dated 19th March 1897 . . .	15,00,000	4 „					
		B. G. No. 18-M., dated 2nd February 1899 . . .	12,50,000	4½ „					
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899 .	40,50,000	4 „					
		B. G. No. 1990-M., dated 5th November 1902 . .	34,00,000	4 „					
		B. G. No. 1330-M., dated 1st August 1905 . . .	83,87,044	4 „					
		B. G. No. 361-T., dated 17th September 1906 . .	70,00,000	4 „					
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907 . . .	50,00,000	4 „					
	For Capital expenditure.	B. G. No. 827 Marine, dated 2nd March 1908 . .	75,00,000	4 „	...	7,59,35,600			
	For new works and to pay bills which fell due in August 1909 for the loan of R2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909 . .	1,05,00,000	4 „					
	For Acquisition of lands and for works.	B. G. No. 2495 Marine, dated 25th October 1909 . .	45,00,000	4 „					
	For Improvement works.	B. G. No. 1840-M., dated 25th July 1910 . . .	30,00,000	4 „					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 „					
	Ditto .	G. I. No. 1681 Marine, dated 12th July 1912 . . .	50,00,000	4 „					
	Ditto .	G. I. No. 2742-Marine, dated 26th August 1913 . .	70,00,000	4 „	...		10,64,71,166	70,00,000	20,00,000
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912 . .	40,000	4 „	38,663	...		...	1,337
	Ditto .	B. G. No. 6948-M., dated 23rd November 1911 . .	40,000	4 „	37,270	...		...	1,392
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 „	15,902	...		...	1,015
	Raising and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 „	16,138	...	1,07,973	...	1,148
		Carried over .			3,54,38,481	12,51,74,100	16,06,12,581	72,74,740	22,17,312

(a) Rupees 30,00,000 with interest at 4½ per cent. and Rs. 30,00,000 at 5½ per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs	Rs.
		Brought forward .			3,54,38,481	12,51,74,100	16,06,12,581	72,74,740	22,17,312
BENGAL—*concld.*									
Darjeeling Road Committee.	Restoring bridges damaged and destroyed by storms.	B. G. Nos. 1888-F., dated 14th March 1900 and 526-T., dated 6th June 1900 . . .	50,000	4 p. c.	19,330	...		...	2,798
		B. G. No. 1027-F., dated 12th February 1901 .	50,000	4 „	22,128	...	41,458	...	2,690
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911 . .	15,000	4 „	11,105	...		...	1,350
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913 . .	40,000	4 „	39,331	...	50,436	40,000	669
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908 . .	20,000	4 „	15,971			...	799
	Acquiring and completing feeder roads.	B. G. No. 1759-L.S. G., dated 20th November 1908 .	34,000	4 „	27,836	...	43,807	...	1,333
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903 .	75,000	4 „	42,986	...	42,986	...	3,653
24-Pergunahs do.	Magrahat drainage scheme.	B. G. No. 692-L S. G., dated 27th March 1908 . .	15,10,850	4 „	15,73,091	...		62,241	...
	Construction of feeder roads.	B. G. No. 552-T. L. S. G., dated 19th June 1911 .	60,000	4 „	56,960	...	16,30,051	.	2,047
		TOTAL BENGAL .			3,72,47,219	12,51,74,100	16,24,21,319	73,76,981	22,32,651
BIHAR AND ORISSA.									
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913 .	20,000	4 p. c.	20,000	...		20,000	...
	Water-works .	B. and O. No. 171-T. M., dated 24th May 1893, and No. 1357-M., dated 2nd April 1894	1,00,000	4 „	48,939	...	68,939	...	3,685
Bhagalpur do.	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907 . .	85,500	4 „	66,515	...		...	3,486
		B. G. No. 447-M., dated 7th February 1896 . .	3,00,000	4 „	1,68,498	...		...	10,213
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908 . .	22,000	4 „	18,012	...		...	862
	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909 . . .	10,000	4 „	8,385	...	2,61,410	...	384
Gaya do.	Purchase of plants.	B. G. No. 7286-M., dated 28th December 1898 . .	45,000	4½ „	...	...		...	4,022
	Drainage and Water-works Scheme.	B. and O. M. D. No. 2368-M., dated 7th March 1913 .	1,00,000	4 „	96,655	...	96,655	...	3,344
Giridih do.	Acquiring buildings and lands for the Municipality.	B. G. No. 313-T.M., dated 28th May 1909 . .	1,300	4 „	778	...	778	...	124
Jamalpur do.	Construction of a Dhobi-khana.	B. G. No. 61-T. M., dated 19th April 1911 . .	1,335	4 „	817	...		...	213
	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912 .	10,000	4 „	8,740	...	9,557	..	848
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912 .	6,500	4 „	5,398	...		...	562
	Water-works	B. G. No. 659-M., dated 25th March 1912 . .	5,000	4 „	4,659	...		...	174
	Drainage .	B. G. No. 949-T. M., dated 4th October 1911 . .	67,000	4 „	62,427	...	72,484	...	2,332
Mozufferpore do.	Drainage .	B. G. No. 2443-M., dated 26th July 1893 . .	60,000	4½ „	31,519	...		...	2,172
	Construction of a septic tank.	B. G. No. 1073-M., dated 7th March 1903 . .	10,000	4 „	3,271	...	34,790	...	740
		Carried over .			5,44,613	...	5,44,613	20,000	33,161

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			5,44,613	...	5,44,613	20,000	33,161
BIHAR AND ORISSA.									
Patna Municipality.	Drainage .	B. G. No. 19-T. M., dated 29th April 1893 . .	3,18,000	4½ p. c.	1,61,092	...		...	11,772
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1900, and 3553-M., dated 23rd December 1903 .	50,000	4 „	17,425	...		...	2,305
	Accurate Survey of Municipal roads.	B. O. M. D. No. 2642-M., dated 13th March 1913 .	6,000	4 „	5,096	...	1,83,613	...	904
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907 .	50,000	4 „	38,898	...	38,898	...	2,038
Purnea do.	Construction of office building.	B. G. No. 1961-M., dated 23rd July 1903 . .	6,000	4 „	...	...		...	360
	Improvement of roads and methar sheds.	1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911 . . .	15,000	4 „	13,434	..	13,434	...	543
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913.	15,000	4 „	14,385	...		15,000	617
	Construction of a Gola in the Municipal market.	B. G. No. 105-M., dated 24th January 1907 .	11,000	4 „	3,768	...	18,151	...	1,160
Hazaribagh do.	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913.	20,000	4 „	20,000	...	20,000	20,000	...
Shahebgunj do	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912 .	35,000	4 „	33,227	...	33,227	...	1,194
Champaran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 „	30,313	...	30,313	...	3,157
Darbhanga do.	Repairs to roads and bridges damaged by flood.	B. G. No. 616-L. S. G., dated 21st March 1911 .	90,000	4 „	...	...	...	...	17,733
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913.	1,00,000	4 „	1,00,000	...	1,00,000	1,00,000	...
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904 . . .	4,000	4 „	2,390	...		...	192
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907 . . .	8,000	4 „	5,885	...	8,275	...	339
Manbhum Dist. Board.	Construction and improvement of roads.	B. G. No. 103-L. T. S. G., dated 28th April 1907 . .	32,000	4 „	...	...	...	...	2,9.7
Monghyr do.	Construction of roads.	B. G. No. 131-T.M., dated 15th April 1904 . .	50,000	4½ „	...	...	...	...	22,676
Mozafferpore do.	Construction of a pontoon bridge.	B. G. No. 180-T. M., dated 18th June 1895 . .	80,000	4½ „	11,561	...		...	5,405
	Ditto over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906 . .	60,000	4 „	44,132	...		...	2,545
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907.	1,25,000	4 „	97,244	...		...	5,096
	Providing extra waterways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914.	1,50,000	4 „	1,47,517	...	3,00,454	75,000	2,483
		TOTAL BIHAR AND ORISSA .			12,90,978	...	12,90,978	2,30,000	1,16,647

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works.	G. O. No. 451-XI—509A., dated 27th March 1894 .	12,56,700	4 p. c.	5,15,227	...		...	51,511
	Drainage and Water-works.	G. O. No. 5795-X—2, dated 3rd December 1894 . .	81,120	4½ „	42,605	...		...	2,954
	Water-works.	G. O. No. 1263-XI—74A., dated 3rd May 1895 . .	8,000	4½ „	4,354	...		...	289
	Ditto .	G. O. No. 2449-XI—74A., dated 20th September 1895.	11,000	4½ „	6,158	..		...	389
	Ditto .	G. O. No. 639-XI—74A., dated 23rd March 1896 .	8,000	4½ „	4,641	..		...	275
	Ditto .	G. O. No. 86-XI—537B., dated 10th January 1900 .	32,000	4 „	12,314	...		...	1,805
	Ditto .	G. O. No. 1746-XI—76C., dated 30th July 1900 .	30,000	4 „	12,390	...		...	1,662
	Miscellaneous Purposes.	G. O. No. 2684-XI—114C., dated 1st December 1900 .	10,000	4 „	4,400	...		...	542
	Water-works .	G. O. No. 2280-XI—632C., dated 8th July 1902 . .	42,000	4 „	21,924	...		...	2,142
	Ditto .	G. O. Nos. 2610-XI—74A 5, dated 25th July 1903, 3464-XI—74A 5, dated 23rd September 1903	7,000	4 „	4,179	...		...	339
	Sewerage .	G. O. No. 183-XI—380C., dated 19th January 1904 .	80,000	4 „	51,603	...		...	3,724
	Water-works .	G. O. No. 2855-XI—499B., dated 12th August 1904 .	32,000	4 „	20,632	...		...	1,491
	Ditto .	G. O. No. 155-XI—2-1905, dated 14th January 1905 .	25,000	4 „	16,117	...		...	1,161
	Miscellaneous Purposes.	G. O. No. 3825-XI—2233-1906, dated 21st December 1906	1,00,000	4 „	...	...		...	44,507
	Water-works .	G. O. No. 695-XI—537D., dated 8th March 1907 .	1,31,000	4 „	96,161	...		...	5,643
	Drainage .	G. O. No. 3084-XI—686D., dated 7th October 1909 .	19,500	4 „	16,711	...		...	751
	Water-works .	G. O. No. 3458-XI—537D., dated 6th November 1909 .	58,000	4 „	49,689	..	8,79,105	...	2,245
Allahabad do.	Ditto .	G. O. No. 455-XI—609A., dated 27th March 1894 .	16,43,211	4 „	6,58,156	...		...	68,405
	Ditto .	G. O. No. 832-XI—496 D., dated 8th March 1913 .	3,37,000	4 „	3,31,417	...	9,89,573	1,87,000	5,583
Almora do.	Water-supply .	G. O. No. 2564-XI—313 D., dated 13th July 1904 .	5,000	4 „	...	...	...	...	878
		Carried over .			18,68,678	...	18,68,678	1,87,000	1,96,296

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .			18,68,678	...	18,68,678	1,87,000	1,96,296
Almora Municipality.	Water-supply	G. O. No. 1071-XI—313D., dated 27th March 1907 .	13,000	4 p. c.	...	...	...	...	5,811
Balia do.	Miscellaneous Purposes.	G. O. No. 1328-XI—46-1905, dated 28th April 1905 .	50,000	4 „	33,438	...	33,438	...	2,251
Bareilly do.	Expansion of City.	G. O. No. 2289-XI—830D., dated 12th July 1911 .	70,000	4 „	51,910	...		...	9,223
	Ditto .	G. O. No. 1436-XI—830 D., dated 19th April 1912 .	1,30,000	4 „	1,30,000	...	1,81,910	...	...
Benares do.	Water-works .	G. O. No. 310-XI—4-91A2., dated 8th March 1904 .	19,58,226	4 „	14,73,616	...		...	14,410
	Ditto .	G. O. No. 2053-XI—523D., dated 20th May 1908 .	1,75,000	4 „	1,50,120	...		...	6,595
	Drainage Project.	G. O. No. 4061-XI—491A-2, dated 25th November 1903 .	10,00,000	4 „	9,50,494	...		...	5,908
	Construction of a rising main.	G. O. No. 48-XI—523D., dated 3rd January 1907 .	54,000	4 „	40,896	...		...	2,245
	Water-works .	G. O. No. 2228-XI—523D., dated 29th June 1910 .	52,665	4 „	46,174	...		...	1,947
	Miscellaneous Purposes.	G. O. No. 2484-XI—805D., dated 16th July 1910 .	1,50,000	4 „	1,34,326	...		...	5,431
	Construction of Assi-Massan Ghat Road.	G. O. No. 715, dated 28th February 1912, and G. O. No. 1662-XI—D., dated 13th May 1912.	45,000	4 „	36,697	...	28,32,323	...	8,303
Budaon do.	Drainage .	G. O. No. 669-XI—551D., dated 4th March 1909 .	50,000	4 „	42,898	...	42,898	...	1,882
Cawnpore do.	Water-works .	G. O. No. C—3-XI—390-60, dated 28th January 1893 .	14,50,000	4 „	4,22,590	...		...	36,002
	Water supply	G. O. No. 1017-XI—364D., dated 30th March 1905 .	1,00,000	4 „	64,488	...		...	4,598
	Sewerage .	G. O. No. 3139-XI—105-1905, dated 16th November 1905	1,00,000	4 „	69,120	...		...	4,410
	Miscellaneous purposes.	G. O. No. 3567-XI, dated 17th November 1909 .	2,00,000	4 „	...	...		...	50,000
	Sanitary improvements.	G. O. No. 1280-XI—711D, dated 14th April 1910 .	50,000	4 „	...	...		...	50,000
	Water-works .	G. O. 2708-XI-859D. dated 14th August 1911. . .	6,00,000	4 „	6,00,000	...		1,00,000	...
	Miscellaneous improvement.	G. O. No. 512-XI—238, dated 13th February 1913 .	12,000	4 „	12,000	...		...	...
Cawnpore Sinking Fund	Sewerage Scheme.	G. O. No. 3666-XI—237 A., dated 17th November 1902.	10,00,000	4½ „	...	10,00,000	21,68,198	...	
Chandausi do. (Moradabad.)	Drainage .	G. O. No. 160-XI—93-1905, dated 13th January 1906 .	1,00,000	4 „	73,548	...		...	4,249
	Ditto .	G. O. No. 94-XI—93-1905, dated 9th January 1907 .	20,000	4 „	14,693	...	88,241	...	851
Dehra Dun do.	Water-works .	G. O. No. 1334-XI—627A., dated 9th May 1895 .	91,000	4 „	49,527	...		...	3,161
	Drainage .	G. O. No. 819-XI—876C., dated 24th March 1903 .	25,000	4 „	2,956	...		...	2,858
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907 .	31,000	4 „	22,776	...		...	1,321
	Electric scheme	G. O. No. 4490-XI—189E., dated 17th December 1913	2,47,000	4 „	80,000	...		80,000	...
	House connection with above.	G. O. No. 536-XI—252E., dated 12th February 1914 .	75,000	4 „	43,000	...	1,98,259	43,000	...
Firozabad do. (Agra)	Drainage .	G. O. No. 3087-XI—816D., dated 7th October 1909 .	15,000	4 „	3,779	...	3,779	...	3,097
Fyzabad do.	Ditto .	G. O. No. 3494-XI—242D., dated 22nd September 1904 .	50,000	4 „	32,253	...		...	2,298
	Ditto .	G. O. No. 43-XI—242D., dated 8th January 1906 .	50,000	4 „	35,664	...	67,917	...	2,167
Hapur (Meerut) do.	Ditto .	G. O. No. 1843-XI—549D., dated 23rd May 1913 .	66,000	4 „	64,905	...	64,905	66,000	1,095
Hathras do. (Aligarh).	Ditto .	G. O. No. 3536-XI—658D., dated 9th October 1908 .	1,15,000	4 „	94,032	...	94,032	...	4,547
Jawnpore do.	Ditto .	G. O. No. 982-XI—548D., dated 10th February 1908 .	1,50,000	4 „	1,25,655	...	1,25,655	...	5,777
Jhansi do.	Water-works	G. O. No. 3274-XI—491-D., dated 29th September 1911	40,000	4 „	37,272	..	37,272	...	1,391
		Carried over .			68,07,505	10,00,000	78,07,505	4,76,000	4,38,124

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public	TOTAL.	Borrowed	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .			68,07,505	10,00,000	78,07,505	4,76,000	4,38,124
Kashipore (Naini Tal) Municipality.	Protective Works.	G. O. No. 1815-X—2, dated 28th March 1895 . .	6,500	4½ p.c.	3,334	...	3,334	...	238
Kosi do. (Muttra)	Miscellaneous Purposes.	G. O. No. 1581-XI—47-1905, dated 19th May 1905 . .	17,750	4 „	...			...	3,232
Khurja (Bulandshahr) do.	Drainage .	G. O. No. 748-XI—822D., dated 4th March 1912.	1,00,000	4 „	94,963	.	94,963	...	5,037
Lucknow do.	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893 . .	13,20,000	4 „	6,51,092	.		...	49,497
	Drainage .	G. O. No. 1719-XI—100, dated 7th June 1906 . .	4,00,000	4 „	3,48,192	. .		...	8,811
	Water-works .	G. O. No. 734-XI—743D., dated 10th March 1909 .	1,18,000	4 „	74,464	...		...	3,700
	Drainage .	G. O. No. 665-XI—D., dated 3rd March 1909 . .	1,25,000	4 „	1,12,999	. .		...	2,594
	Ditto .	G. O. Nos. 3758-XI—D., dated 2nd December 1909, and 2480-XI—D, dated 16th July 1910 . . .	3,40,000	4 „	3,17,837	...		...	6,650
	Ditto . .	G. O. No. 1640-XI—D., dated 18th May 1911 .	1,13,000	4 „	1,03,262	...		...	4,011
	Extension of Civil station.	G. O. No. 2606-XI—890-D., dated 25th July 1910 .	1,75,000	4 „	...	...		...	20,629
	Water-works .	G. O. No. 3187-XI—43-E., dated 6th September 1913 .	1,00,000	4 „	1,00,000			1,00,000	...
	Miscellaneous	G. O. No. 4342-XI—709, dated 3rd December 1913 .	2,00,000	4 „	2,00,000			2,00,000	...
Meerut do.	Water-works .	G. O. No. 2213-XI—527-A., dated 17th August 1895 .	7,50,000	4 „	4,21,296	...	19,03,146 4,21,296	...	25,532
Mirzapore do.	Drainage .	G. O. No. 3896-XI—376-D., dated 4th November 1904 .	1,15,000	4 „	76,897	...		...	5,178
	Ditto .	G. O. No. 34-XI—376-D., dated 6th January 1906 .	85,000	4 „	60,668	...		...	3,678
	Ditto .	G. O. No. 653-XI—376-D., dated 7th March 1907 .	65,000	4 „	47,792	...		...	2,760
	Water-works .	G. O. No. 795-XI—906-D., dated 14th March 1910 .	2,98,000	4 „	2,93,035	...	4,78,422	84,250	4,935
Moradabad do.	Drainage .	G. O. Nos. 88-XI—550-D., dated 9th January 1908, and 1293-XI—550-D., dated 16th April 1910 .	4,82,000	4 „	4,31,442	...	4,31,442	..	17,457
Mussoorie do.	Water-works .	G. O. No. 2064—X-2, dated 16th April 1895 .	10,000	4½ „	5,648	...		...	344
	Ditto .	G. O. No. 1442-XI—2, dated 28th March 1894 .	36,000	4½ „	18,370	..		...	1,326
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896 .	40,000	4 „	20,211	...		...	1,447
	Ditto .	G. O. No. 1297-XI—75-B., dated 9th May 1898 .	19,000	4 „	4,396	...		...	1,176
	Ditto .	G. O. No. 1780-XI—654-B., dated 25th July 1899 .	11,000	4 „	4,227	...		...	616
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 19th October 1905 .	7,30,000	4 „	6,44,133	...		...	15,762
	Drainage .	G. O. No. 3228-XI—248-1906, dated 17th October 1906 .	40,000	4 „	1,982	...		...	397
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911 .	23,000	4 „	19,091	...		..	1,993
	Ditto .	G. O. No. 709 XI—690-D., dated 28th February 1912,	8,000	4 „	7,334	...		...	666
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908 .	2,42,000	4 „	2,18,755	...		...	5,026
	Electric installation in houses, etc.	G. O. No. 3384-XI—674-D., dated 3rd November 1909 .	50,000	4 „	32,306	...		...	4,686
	Water-works .	G. O. No. 954-XI—690-D., dated 24th March 1910 .	30,000	4 „	22,199	...		...	2,703
	Hydro-electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910 .	44,000	4 „	39,575	...		...	1,816
	Hydro-Electric Water-supply Scheme.	G. O 746-XI—674-D., dated 4th March 1912 . .	35,000	4 „	33,324	...		...	1,176
	Ditto .	G. O. 1062-XI—674 D., dated 23rd March 1912 .	7,000	4 „	6,765	...		...	235
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674D., dated 23rd September 1912.	70,000	4 „	67,648	...		...	2,352
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913 .	74,000	4 „	74,000			74,000	...
	Electric light connection.	G. O. No. 718-XI—690D., dated 25th February 1913 .	30,000	4 „	30,000	...	12,50,464	...	...
		Carried over .			1,13,95,572	10,00,000	1,23,95,572	9,34,250	6,53,784

STATEMENT SHOWING THE INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*concld.*		Brought forward .			1,13,95,572	10,00,000	1,23,95,572	9,34,250	6,53,784
Nagina (Bijnor)	Drainage .	G. O. No. 787-XI—329-1906, dated 15th March 1907 .	40,000	4 p. c.	30,262	...	30,262	...	1,666
do. Naini Tal do.	Water-works .	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,60,000	4 „	2,70,019	...		...	17,613
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906 .	75,000	4 „	22,894	...	2,92,913	...	1,388
Shahjahanpur do.	Construction of Godown.	G. O. No. 533-XI—211, dated 12th February 1914 .	20,000	4 „	20,000	...	20,000	20,000	...
Ujhani do. (Budaon).	Drainage . .	G. O. No. 3313-XI—558-D., dated 1st November 1907 .	4,000	4 „	2,322	...		...	308
	Construction of Markets, etc.	G. O. No. 1236-XI—181-E, dated 3rd April 1913 .	27,000	4 „	25,889	...	28,211	27,000	1,111
Shahjahanpur District Board.	Construction of a masonry bridge.	G. O. No. 170-IX—53, dated 8th March 1913, and No. 231-IX—53, dated 7th April 1913.	1,20,000	4 „	1,20,000	...		90,000	...
	Do. of a bridge	G. O. No. 175-IX--53, dated 18th February 1914 . .	1,00,000	4 „	60,000	...	1,80,000	60,000	...
Farrukhabad District Board.	Do. iron girder of a bridge.	G. O. No. 519-IX—116, dated 28th July 1913, and 248-IX—116, dated 10th March 1914	44,000	4 „	44,000	...	44,000	44,000	...
Mirzapur do.	Miscellaneous	G. O. No. 457-IX--49, dated 27th June 1913 .	58,000	4 „	55,610	...	55,610	58,000	2,390
		TOTAL U. P. OF AGRA AND OUDH			1,20,46,568	10,00,000	1,30,46,568	12,33,250	6,78,260
	PUNJAB.								
Amritsar Municipality.	Water-works .	G. P. No. 272, dated 5th June 1902 . . .	12,00,000	4 p. c.	7,57,049	...		..	37,610
	Renewal of conservancy tram line.	G. I. F. D., B. & C. No. 176, dated 27th March 1914 .	38,000	4 „	38,000	...	7,95,049	38,000	...
Dharamsala do.	Water-works	G. P. No. 594, dated 22nd December 1903 . .	15,000	4 „	9,538	...	9,538	...	694
Hazro do.	Intramural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912 . .	8,000	5 „	6,422	...	6,422	5,828	1,150
Hushiarpur do.	Extension of band.	G. P. B. & C. No. 336, dated 5th May 1913 . . .	25,000	4½ „	25,000	...	25,000	25,000	...
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	17,75,000	4 „	6,24,769	...		...	67,317
	Conservancy Tramways.	G. P. No. 462, dated 30th September 1899 . .	5,00,000	5 „	...	2,28,500		...	33,500
	Paving of Streets and Lanes.	G. P. No. 160, dated 19th March 1914 . . .	1,00,000	4 „	1,00,000	...	9,53,209	1,00,000	...
Ludhiana do.	Water-works .	G. P. Gazette Notification No. 99, dated 16th February 1907	2,00,000	4½ „	...	1,58,668	1,58,668	...	8,086
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 „	...	85,119	85,119	...	5,149
Rawalpindi do.	Ditto .	G. P. No. 219, dated 28th April 1905 . . .	90,000	5 „	...	39,857	39,857	...	8,761
Murree do.	Water-works .	G. P. No. 56, dated 25th January 1897 . . .	1,00,000	4 „	57,666	...	57,666	...	3,342
		Carried over			16,18,444	5,12,144	21,30,588	1,68,828	1,65,609

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914 *contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1914			TRANSACTIONS DURING 1913-14.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			16,18,444	5,12,144	21,30,588	1,68,828	1,65,609
PUNJAB—*contd.*									
Simla Municipality.	Water-works sewerage scheme.	G. I. F. D. No. 72, dated 7th September 1892 . .	9,26,438	4 p. c.	3 23,775	...		..	40,736
	Ditto .	G. P. No. 1459-S., dated 20th October 1898 . . .	3,00,000	4 „	1,25,793	...		...	16,387
	Extension of do.	G. I. F. D. No. 180, dated 30th November 1900 . .	5,00,000	4 „	4,03,047	...	8,52,615	..	12,301
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A., dated 21st December 1901 . .	70,000	4 „	56,690		56,690	...	1,712
Karnal District Board.	Construction of Saraswati canal.	G. P. No. 722, dated 28th August 1895 . . .	60,000	4 „	12,102	...		...	3,228
	Ditto of Kaithal Rajbaha.	G. P. No. 5, dated 14th January 1898	35,000	4 „	8,673	...	20,775	...	2,142
		TOTAL PUNJAB .			25,48,524	5,12,144	30,60,668	1,68,828	2,42,115
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works .	G. P. No. 578, dated 7th November 1896 . . .	31,000	4 „	7,862	...	7,862	...	1,891
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . .	66,000	4¼ p.c.	30,601	...	30,601	...	2,525
Bangalore do. (Civil and Miltary Station.)	Construction of a Slaughter-house.	G. I. No. 848-A., dated 12th February 1908 . . .	30,000	4 „	13,413	...		...	3,040
	Loan to the station.	G. I. No. 7003-A., No. 7245-A., dated 9th and 23rd December 1908, respectively .	50,000	4 „	27,470	...		...	4,870
	Water-supply	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Est. B, dated 4th July 1911, to the Honourable the Resident in Bangalore . . .	80,000	4 „	73,108	...	1,14,021	...	2,839
Bellary Municipality.	For meeting plague charges.	G. I. F. D. No A-5974 dated 14th November 1902, and M. G. No. 1037-F. C., dated 2nd December 1902, and M. G. N . 5164-1 Fl., dated 16th November 1910, and 1679-M., dated 22nd August 1910, and No. 215-M., dated 9th February 1911 . .	50,000	4 „	44,759	..	44,759	...	1,816
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	1,38,641				3,009
					1,38,641				
		Carried over .			1,99,381	...	1,89,381	...	18,099

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			1,89,381		1,89,381	.	18,099
Berhamporo Municipality—*contd.*	Water-supply.	M.G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 6th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913 and No. 260-M., dated 11th February 1913 . . .	26,300	4 p. c.	1,38,641 25,417		1,64,058	...	883
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and Mily. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respectively . .	1,25,000	4 „	1,02,262		1,02,262	...	4,911
Calicut do.	For construction of a market.	M. G. Nos. 368-M. and 611-M., dated 16th February and 22nd March 1905, respectively	36,700	4 „	3,856			...	4,203
	Construction of office building.	M. G. L. and M. No. 258-M., dated 7th February 1907, and No. 707, dated 3rd April 1907	16,000	4 „	7,165		11,021	...	1,620
Cocanada do.	Water-supply.	M. G. No. 457-M., dated 10th March 1897 . . .	1,18,100	4¼ „	66,154			...	4,055
	Ditto .	M. G. No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th November 1903 . . .	26,420	4 „	15,511			...	1,274
	Water-works .	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907 .	46,500	4 „	34,163			...	1,976
		M. G. F. D. No. 52, dated 25th March 1909 . . .	8,000	4 „	6,548			...	314
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1903, and No. 3796-Fl., dated 10th July 1913 . .	13,000	4 „	13,000			13,000	...
„	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl., dated 10th March 1913, and No. 137-M., dated 22nd January 1913 and M. G. F. D., No. 5186-1 dated 13th August 1913 .	25,000	4 „	25,000		1,60,376	25,000	...
Coimbatore do.	Sanitary improvements.	M. G.No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905 . . .	62,000	4 „	42,807		42,807	...	2,741
Conjeeveram do.	Water-supply .	M. G. No. 1886-M., dated 13th November 1895 . . .	1,28,500	4¼ „	74,830			...	4,296
	Construction of a market.	M. G. No. 1449-M., dated 11th August 1906 . .	7,000	6 „	...			...	7,000
	Water-works .	M. G. L. and M. No. 36-M., dated 6th January 1908, and No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908.	11,000	4 „	8,545			...	451
		M. G. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070,							
	Construction of an Engine shed.	dated 3rd January 1910 . M. G. No. 2717-I Fl., dated 3rd June 1910, and L.M. No. 830, dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated	18,460	4 „	15,829			...	697
		26th August 1910 . .	4,200	4 „	3,545			...	227
	Construction of vegetable stalls in the Conjeeverum market.	M. G. No. 254-M., dated 14th February 1911, and No. 2694 1 Fl., dated 30th May 1911. and No. 765-M., dated 16th May 1911 . .	3,890	4 „	1,647		1,04,396	...	777
		Carried over .			7,74,301		7,74,301	38,000	53,524

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-14. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			7,74,301	...	7,74,301	38,000	53,524
Coonoor Municipality.	Water-supply .	M. G. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904, respectively .	62,000	4 p. c	39,956	...		...	2,851
	Ditto .	M. G. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively .	60,880	4 „	38,441	...		...	2,829
	Land acquisition.	M. G. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906 . .	11,400	4 „	7,871	...		...	504
	To complete Hospital Building.	M. G. L. M. No. 1719-M, dated 8th September 1913 .	20,000	4 „	20,000	...	1,06,268	20,000	...
Cuddalore do.	Market . .	M. G. F. D. No. 16—1, dated 11th January 1909 and No. 2155-M., dated 23rd December 1908	9,000	4 „	5,815	...	5,815	...	844
Cuddapah do.	Water Works and Water-supply.	M. G. No. 1212, dated 11th November 1892 . .	9,695	4½ „	4,306	...	4,306	...	379
Dindigal do.	Ditto .	M. G. F. D. No. 452, dated 14th June 1895 . .	33,000	4½ „	18,186	...		...	1,146
	Water-works .	M. G. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902 .	10,000	4 „	5,410	...		...	499
		M. G. No. 1973-M., dated 22nd November 1904, and M. G. No. 493-M., dated 6th March 1905 . . .	6,300	4 „	3,978	..	27,574	...	29
Gudiyattam do.	Water-supply .	M. G. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4 „	20,712	...		...	1,326
	Ditto .	M. G. No. 923, dated 5th June, and No. 4107-1-Fl., dated 28th September, and No. 1511-M., dated 10th September 1908	7,500	4 „	6,135	...	26,847	...	295
Guntur do.	Water-works and Water-supply.	M. G. No. 920-M., dated 19th May 1904, and No. 1727-M., dated 18th November 1903 .	25,000	4 „	14,672	...		...	1,205
		M. G. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905	84,000	4 „	54,135	...	68,807	...	3,862
Karur do.	Extension of School building.	M. G. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907 .	12,000	4 „	8,027	...	8,027	...	729
Kodaikanal do.	Office building	M. G. No. 1848, dated 6th November 1909, and No. 281-M., dated 16th February 1910	6,000	4 „	3,877	...		...	562
	Water supply .	M. G. L. M. No. 1089-M., dated 19th July 1910, and No. 5084-Fl., dated 15th November 1910, and M. G. No. 1736-M., dated 2nd November 1910 .	42,700	4 „	38,227	...		...	1,550
	Ditto .	M. G. L. M. No. 1115-M., dated 17th June 1912 and No. 1687-M., dated 12th September 1912, and No. 5550-1-Fl., dated 24th September 1912 . .	4,200	4 „	4,059	...	46,163	...	141
Kumbakonam do.	Construction of Drains.	M. G. No. 1805, dated 5th December 1899 . .	10,000	6 „	...	10,000		...	...
	Market .	M. G. L. M. No. 2358-M., dated 21st November 1907, and No. 216-M., dated 8th February 1908, and No. 633-1-Finl., dated 12th February 1908	21,000	4 „	9,393	...	19,393	...	2,128
		Carried over .			10,77,501	10,000	10,37,501	58,000	74,668

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-14. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			10,77,501	10,000	10,87,501	58,000	74,668
MADRAS—*contd.*									
Kurnool Municipality.	Water-supply.	M. G. F. D. Nos. 267, 951, and 2025-M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4½ p. c.	29,570	...		...	2,178
		M. G. Nos. 1324-M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	1,214	...		...	303
		M. G. No. 2078-M., dated 23rd November 1911 and No. 679-M., dated 12th April 1912 and No. 2348-1-Fl., dated 19th April 1912	17,500	4 „	16,912	...	47,696	...	588
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . .	14,30,000	4 „	14,30,000	...		...	...
		G. I. F. D. No. 1862, dated 8th July 1869 . . .							
		G. I. F. D. No. 2527, dated 23rd August 1873 . .							
	Drainage of George Town.	M. G. No. 363, dated 15th February 1883 . . .	3,00,000	5 „	...	7,000		...	2,93,000
		M. G. No. 487, dated 9th March 1885 . . .	3,00,000	(*a*)	...	3,00,000		...	...
		M. G. No. 11-M., dated 10th April 1885 . . .							
		M. G. No. 458-C., dated 3rd September 1885 . .							
	Do.	M. G. No. 1562-M., dated 18th October 1890 . . .	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765-M., dated 11th August 1887 . . .	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852-M., dated 4th August 1889 . . .	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193-M., dated 18th September 1889 . .	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16-M., dated 8th January 1895 . . .	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427-M., dated 25th October 1889 . . .	20,000	5 „	...	20,000		...	...
	Construction of market.	M. G. No. 883-M., dated 13th April 1897 . .	1,00,000	4 „	...	1,00,000		...	...
	For meeting plague charges.	M. G. No. 2215-M., dated 21st December 1898 . .	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755-M., dated 1st June 1900 . . .	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes.	M. G. No. 1630-M., dated 19th September 1898 .	50,000	4 „	...	50,000		...	...
		M. G. No. 1530-M., dated 16th October 1899, and No. 758M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	New Water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I. F. D. No. 6937-A., dated 18th November 1911, and G. I. Edn No. 158, dated 4th November 1911, and M. G. F. D. No. 628-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911 . . .	1,00,000	4 „	96,385	...		...	1,843
	Drainage works.	M. G. No. 389-M., dated 17th March 1899 . . .	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899. . . .	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901 . .	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. No. 150-M., dated 10th February 1902 . . .	2,00,000	4 „	...	2,00,000		...	...
	Special Building.	M. G. No. 1286-M., dated 12th August 1909 . .	4,25,000	4 „	...	4,25,000		...	...
	Napier bridge	Ditto Ditto .	1,00,000	4 „	...	1,00,000		...	...
	Ditto .	Ditto Dltto .	50,000	4 „	...	50,000		...	
		Carried over .			15,26,385 11,25,197	40,22,000 10,000	11,35,197	58,000	3,72,580

(*a*) Rupees 2,82,000 with interest at 6 per cent. and Rs. 18,000 at 5 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			11,25,197	10,000	11,35,197	58,000	3,72,580
MADRAS—*contd.*					15,26,385	40,22,000			
Madras Municipality—*contd.*	Drainage works	M. G. Nos. 35-M., dated 21st January 1903, and 869-M., dated 25th June 1903	5,00,000	4 p. c.	...	5,00,000		...	...
	New water supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 „	5,85,599	...		...	16,359
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 „	...	1,00,000		...	...
	Water-supply extension.	G. I. F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908 and No. 5027-Fl., dated 26th November 1908	4,00,000	4 „	3,61,567	...		...	8,307
	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 30th September and 16th August 1909 and No. 3308-1 Fl., dated 30th September 1909	4,00,000	4 „	3,69,874	...		...	7,985
	Special building loan of 1911.	F. D. No. 6507-I. Fl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911	3,00,000	4 „	...	3,00,000		...	...
	Special building loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and 1591-M., dated 15th August 1913	3,42,000	4 „	...	3,42,000	81,07,425	3,42,000	...
Madras Coast Lights Dues Fund.	For the repayment of Debt due to Port Fund and Provincial Revenues.	G. I. F. D. No. 2636 S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904	9,38,476	4 „	5,81,862	...	5,81,862	...	23,609
Madura Municipality.	Vaigai bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 „	...	5,000		...	...
	Water-supply	Ditto ditto	5,000	5 „	...	5,000		...	...
	Water-supply.	G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4½ „	78,310	...		...	6,183
		M. G. No. 80-M., dated 16th January 1896	31,500	4½ „	17,481	...		...	1,088
	Construction of a market.	M. G. No. 1914-M., dated 3rd November 1906, and No. 157-M., dated 28th January 1907	40,000	4 „	13,683	...	1,46,474	...	4,216
Mangalore do.	Plague charges.	M. G. No. 315-M., dated 22nd February 1908, and 1097-1 Fl., dated 13th March 1908 and G. I. F. D. No. 68, dated 27th March 1908	12,000	4 „	6,584	...	6,584	...	1,170
Mannargudi do.	Construction of Hospital wards.	M. G. No. 155-M., dated 28th January 1908, and No. 1121-1 Finl., dated 12th March 1908, and No. 386-M., dated 17th March 1908	4,000	4 „	1,791	...		...	406
	Construction of vegetable market.	M. G. No. 4224-1 and No. 1555M., dated 6th October and 19th September 1908, respectively and No. 356-1 Fl. and 92 Mis., dated 29th January and 25th January 1909, respectively	9,000	4 „	4,938	...	6,729	...	877
Mayavaram do.	Construction of School building.	M. G. and L. M. No. 2514-M. dated 18th December 1907, and No. 415-M. Mis., dated 12th March 1908, and 1220-I. Finl., dated 16th March 1908	10,000	4 „	4,475	...	4,475	...	1,013
		Carried over			46,77,746	53,11,000	99,88,746	4,00,000	4,43,793

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			46,77,746	53,11,000	99,88,746	4,00,000	4,43,793
MADRAS—*contd.*									
Negapatam Municipality.	For the acquisition of buildings for sanitary improvement.	M. G. Nos. 417-M, dated 5th March 1904, and 1785-M., dated 27th November 1903 . . .	5,000	4 p. c.	...	...		...	594
	Sanitary improvement.	M. G. No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905 . . .	30,000	4 „	19,333	...		...	1,379
	Experimental pumping works.	M. G. No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905 . . .	5,000	4 „	3,222	...		...	230
	Conversion of the Dutch market into a fish market.	M. G. No. 1310-M., 4601-Fl., and 1684-M., dated 4th August, 2nd November and 10th October 1908, respectively	15,000	4	8,235	...	...	...	1,461
	Water-supply	M. G. L. M. 545, dated 15th March 1913 and No. 2041-Fl, dated 17th March 1913 and No. 927-M., dated 8th May 1913 . . .	4,20,000	4 „	4,05,896	...	4,36,636	3,45,000	14,104
Nellore do.	Water-works.	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M.G. No. 2509-M., dated 2nd December 1905 . .	90,000	4 „	77,323	...	77,323	...	2,031
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively . .	60,000	6 „	...	60,000		...	...
	Construction of Tiger Hill Reservoir.	M. G. Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively . . .	31,500	4 „	15,494	...		...	1,633
	Ditto .	M. G. Nos. 1847 M, dated 5th December 1900, and 247, dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902 .	24,400	4 „	13,355	...		...	1,212
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899 .	1,00,000	5 „	...	1,00,000	2,39,849	...	...
		Carried over .			52,20,604	55,22,000	1,07,42,604	7,45,000	4,66,437

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-14. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS	—*contd.*	Brought forward .			52,20,604	55,22,000	1,07,42,604	7,45,000	4,66,437
Palghat Municipality.	Victoria College Buildings and hostel.	M. G. No. 1102-M., dated 14th June 1912, and No. 3818-I. Fl., dated 1st July 1912	21,000	4 p. c.	19,562	...	19,562	...	738
Pareyakulum do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January, 17th July 1908 and 19th January 1909 . .	73,000	4 „	67,471	...		...	1,465
Do.	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911. and M. G. Fl., No. 6038-I., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 „	19,562	...	87,033	...	733
Rajahmundry do.	Land acquisition.	M. G. No. 2084-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906	12,000	4 „	6,400	...		...	800
	Improvement of Vada St. Block.	M. G. No. 971-Fl., dated 22nd February 1911, and No. 242-M., dated 13th February 1911 . . .	1,00,000	4 „	84,410	...	90,810	...	5,402
Salem do.	Water-supply	G. I. F. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908 and No. 158-M., dated 27th January 1910 and No. 1126 dated 26th July 1910 .	3,60,000	4 „	3,32,746			...	7,219
	Do.	M.G. No. 1638-M., dated 14th October 1910, and No. 424-M., dated 15th March 1911, and G. I. F. D. No. 1281 A., dated 2nd March 1911 .	50,000	4 „	47,215	...	3,79,961	...	965
Tanjore do.	Do.	M. G. No. 1061, dated 10th October 1892 . . .	1,89,500	4½ „	69,487	...		...	6,316
	Construction of a Service Reservoir.	M. G. No. 735-M., dated 5th May 1910 and No. 3786-F. D., dated 8th September 1910, and No. 1332-M., dated 23rd August 1910, and No. 123-M., dated 26th January 1911	45,100	4 „	42,011	...	...	...	1,575
	Additional Engine and boiler for water works.	M. G. No. 561-M., dated 25th March 1912 and No. 4191-1 Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912 . . .	17,000	4 „	15,835	...	1,27,333	...	594
Tellichery do.	Improvement of the Hospital Building.	M. G. No. 1348-M., dated 22nd September 1903 .	7,000	4 „	...	...		...	619
	Chali Improvement.	M. G. No. 941-M. and 2683-Fl., dated 11th June and 27th June 1908, respectively	10,350	4 „	8,465	...		...	407
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912 .	8,750	4 „	8,456	...	16,921	...	294
		Carried over . .			59,42,224	55,22,000	1,14,64,224	7,45,000	4,93,559

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			59,42,224	55,22,000	1,14,64,224	7,45,000	4,93,559
Trichinopoly Municipality	Water-supply and Water-works.	M. G. No. 429, dated 9th June 1891 . . .	1,00,000	4¼ p. c.	36,667	...		...	3,333
		M. G. No. 514, dated 11th July 1895 . . .	32,000	4¼ „	12,800	...		...	1,067
		M. G. No. 54-M., dated 11th January 1899 . . .	50,000	4 „	19,288	...		...	2,795
		M. G. No. 399-M., dated 20th March 1899 . . .	1,58,000	5 „	...	1,58,000		...	...
		M. G. Nos. 219-M., dated 25th February 1902, and 391-M., dated 26th March 1902 .	26,000	4 „	12,503	...		...	1,359
	Do. .	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 „	12,518	...		...	1,181
	Water-works.	M. G. No. 969-M., dated 6th May 1907, and No. 1387-M., dated 9th July 1907 . .	19,000	4 „	14,768	...	2,66,544	...	776
Tuticorin do.	Water-supply.	M. G. Nos. 933-M. and 1271-M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	24,772	...		...	2,585
		M. G. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively	7,500	4 „	4,477	...	29,249	...	358
Vellore do.	Water-supply.	M. G. No. 2400-M., dated 15th November 1905 .	1,88,760	4 „	1,36,745	...	1,36,745	...	9,978
Vizagapatam do.	Water-works.	M. G. No. 339-M., dated 2nd March 1897 . . .	2,10,500	4¼ „	1,30,367	...		...	6,719
Do.	Do.	M. G. No. 40-M., dated 12th January 1901 . . .	7,000	4 „	3,093	...		...	376
Do.	Extension of Water supply.	M. G. L. and M. No. 2191-M., dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914	32,500	4 „	6,000	...	1,39,460	6,000	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205, and 2817-W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively, and G. I. F. D. No. 7948-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 .	1,01,41,048	4 „	75,15,138	...		...	81,615
	Ditto .	G. I. F. D. No. 4975-A., dated 28th August 1908 and M.G. No. 417-Finl., dated 7th September 1908 . .	7,00,000	4 „	5,42,970	...		...	96,185
	Construction of the Ship Quay	G. I. F. D. No. 307-A., dated 19th March 1913 and Marine No 222, dated 25th June 1913	50,00,000	4 „	12,00,000		92,58,108	12,00,000	...
Erode Taluq Board.	School Building	M. G. No. 257-L., No. 2668-1 Fl., and No. 920-L., dated 8th March, 27th July and 24th July 1909, respectively	10,000	4 „	6,463	...	6,463	...	937
Kristna District Board Railway.	Railway construction.	M. G. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 82[illegible]-L., dated 11th June 1903 and No. 1560-L., dated 21st November 1908	18,52,636	4 „	14,41,270	...	14,41,270	...	75,524
		Carried over .			1,70,62,063	56,80,000	2,27,42,063	19,51,000	7,78,347

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			1,70,62,063	56,80,000	2,27,42,063	19,51,000	7,78,347
MADRAS—*concld.*									
Tanjore Local Fund Board.	Extension of Mayaveram-Mutupet railway and purchase of Railway share.	G. I. No. 110-R.P., dated 4th July 1900, P. W. D. Railways communicated in G. I. No. 3645, dated 21st July 1900	20,00,000	4 p. c	...	6,15,700	6,15,700		...
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191 Railway, dated 9th July 1902 . .	12,34,720	4 „	9,70,403	...	9,70,403	...	31,334
Prince of Arcot.	Marriage .	M. G. F. D. No. 1310-I., dated 30th March 1909 .	15,000	*nil*	7,625	...	7,625	...	1,500
		TOTAL MADRAS .			1,80,40,091	62,95,700	2,43,35,791	19,51,000	8,11,181
BOMBAY.									
Poona Cantonment Fund.	For erecting the Dhobies Ghat and a Central Market for the use of Native Infantry Regiments.	G. I. Mily. No. 656-F., dated 27th February 1900, and No. 6469-A., dated 23rd December 1901 . . .	42,815	4 p. c.	...	...	...	...	4,528
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ „	52,062	...	52,062	...	7,204
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 „	4,82 356	...	4,82,356	1,25,000	17,644
District Local Board West Khandesh.	Construction of the Doudaicha Shahada Kheria Road.	G. R. F. D. No. 1723, dated 17th February 1913 . .	20,000	4 „	20,000	...		13,000	...
	Nawpar Bazar Road.	G. R. F. D. No. 228, dated 10th May 1913.	48,000	4 „	14,999	...	34,999	15,000	1
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger "Mermaid."	G. I. F. D. No. 1187-A., dated 4th March 1909 and G. R. F. D. No. 1693, dated 22nd April 1909 . .	12,00,000	4 „	10,27,002	...		...	45,523
	Moda Wharp West Extension Scheme.	S. R. M. D. No. 481, dated 26th June 1913.	3,00,000	5 „	...	3,00,000	13,27,002	3,00,000	...
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Port Trust on its formation *plus* interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ „	2,01,55,295	...		...	763
		Carried over			2,01,55,295 15,96,419	3,00,000	18,96,419	4,53,000	75,663

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-14. Borrowed.	Repaid.
			Rs.		Rs. 15,96,419	Rs. 300,000	Rs. 18,96,419	Rs. 4,53,000	Rs. 75,663
		Brought forward .			2,01,55,295				
BOMBAY—*contd.*									
Bombay Port Trust — *contd.*	Purchase of certain Government properties by the Trust shown as scheduled debt.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	8,44,679	*Nil.*	1,94,651	...		...	763
	Purchase of Foreshore Properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard road pier and other works and contribution towards the cost of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . / G. R. No. 157, dated 16th July 1894 . . .	11,51,000	4 „	...	11,51,000		...	...
	To meet the cost of Bulk-oil installation, Mody Bay Reclamations at Frere lands estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ „	...	10,25,000		...	...
	To meet the repayment of five per cent. debenture Loans.	G. R. Mar. Deptt. No. 104, dated 22nd May 1899 . / G. R. No. 203, dated 17th November 1899 . .	35,00,000	4 „	...	35,00,000		...	...
	Dock extension works.	G. I. F. D. No. 4484, dated 4th December 1886 . . / G. R. No. 506, dated 16th December 1886 . / C. G. No. 164, dated 22nd April 1887 . / G. I. F. D. No. 3457, dated 27th June 1888 / G. I. F. D. No. 6914, dated 31st December 1888 / G. I. F. D. No. 604, dated 5th February 1890 . . / G. I. F. D. No. 4511, dated 18th September 1890 . / G. I. F. D. No. 3635, dated 28th August 1891 . . / G. I. F. D. No. 3298A., dated 9th August 1892 . . / G. I. F. D. No. 3678A., dated 23rd August 1893 . .	98,00,125	4 „	90,86,226	...		...	...
		/ G. I. F. D. No. 248A., dated 16th January 1895 . .		3½ „	5,47,098	...		...	...
		/ G. I. F. D. Nos. 408A, dated 4th March 1896, and 4489A., dated 9th October 1897 . / G. I. F. D. No. 3240A., dated 29th July 1896 . . / G. R. M. D. No. 171, dated 11th August 1896 . .		3 „	1,66,801	...		...	...
					3,01,50,071	1,32,18,800	18,96,419	4,53,000	76,426
		Carried over .			15,96,419	300,000			

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs
BOMBAY—*contd.*		Brought forward	...		15,96,419 3,01,54,071	3,00,000 1,32,18,800	18,96,419	4,53,000	76,426
Bombay Port Trust—*contd.*	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 25th January 1882 . . .	76,00,000	4 p. c.	...	61,61,000		...	14,35,876
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 144, dated 3rd August 1900 . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	16,50,000	4 „	...	16,50,000		...	...
	Ditto .	G. R. No. 58, dated 2nd August 1904 . .	6,00,000	4 „	...	6,00,000		...	...
	To meet the cost of new Dock works.	G. R. No. 60, dated 2nd June 1904	20,00,000	4 „	...	20,00,000		...	...
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904 . . .	35,00,000	4 „	...	35,00,000		...	...
	Ditto 3rd instalment.	G. R. No. 54, dated 9th May 1904 . . .	15,00,000	4 „	...	15,00,000		...	...
	To meet the cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 . . G. R. M. D. No. 464, dated 29th July 1907 . .	8,00,000	4 „	...	8,00,000		...	...
	To meet the cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904 . .	36,00,000	4 „	...	36,00,000		...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	To meet the cost of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 413-6, dated 19th July 1909 . .	40,00,000	4 „	...	40,00,000		...	...
	To meet the cost of Mazagaon-Sewree Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 . . G. R. M. D. No. 357, dated 9th June 1910 . .	75,00,000 (in sterling)	4 „	...	£500,000	1,000,000	...	...
	Ditto and Construction of New Works.	Ditto . . .	75,00,000 (in sterling)	4 „	...	£500,000		...	...
	To meet the cost of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910 . .	56,00,000	4 „	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 236-G., dated 22nd July 1911, and I. G. R. M. D. No. 500, dated 27th July 1911 .	75,00,000	4 „	...	75,00,000		...	...
	Ditto (8th instalment).	G. R. M. D. No. 562, dated 3rd August 1912 . .	1,00,00,000	4 „	...	1,10,00,000		...	...
	Construction of new works.	Ditto . . .	10,00,000						
		Carried over .			3,01,50,071 15,96,419	7,50,79,800 £300,000	£1,000,000 18,96,419	4,53,000	15,12,302

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-14. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			15,96,419	3,00,000	18,96,419	4,53,000	15,12,302
					3,01,50,071	7,50,79,800	£1,000,000		
BOMBAY—*contd.*									
	Construction of Mazgaon-Sewri Reclamation Scheme.	G. R. M. D. No. 273, dated 23rd July 1913 . .	80,00,000	4 p. c.	...	80,00,000		80,00,000	...
	Repayment of Loan of 1883.	G. R. M. D. No. 979, dated 28th December 1912 .	14,35,876	4 „	...	14,35,876		14,35,876	...
Bombay Improvement Trust.	For the extension of the Board's schems for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902 . . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903 . .	60,00,000	4 „	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1906 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906 . .	20,00,000	4 „	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907 . .	15,00,000	4 „	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908 . . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909 . . .	85,00,000 (in sterling)	4 „	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910 . .	50,00,000 (in sterling)	4 „	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 16th August 1912 . .	25,00,000	4 „	...	25,00,000			...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 786-A., dated 6th August 1913 . .	20,00,000	4 „	...	18,00,000	15,04,65,747	18,00,000	
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590 M., dated 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	7,11,500	4½ „	1,92,506	...		...	33,649
		G. I. No. 1426, dated 17th June 1886; G. R. No. 375 C. D.—1096, dated 1st July 1886 . . .	15,50,000	4½ „	5,96,671	...		...	65,588
	Improvement and extension of the wharf accommodation for native vessels.	G. R. Mar. Deptt. No. 1154, dated 27th March 1884 .	2,88,500	5 „	...	25,000		...	10,000
	Construction of four additional berths at the Erskin wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 „	...	20,00,000		...	
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000		...	...
		Carried over .			7,89,177	33,25,000	15,23,62,166	1,16,88,876	16,21,539
					3,17,46,490	12,06,15,676	£1,899,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-14. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,17,46,490 7,89,177	12,06,15,676 33,25,000	15,23,62,166 £1,899,600	1,16,88,876	16,21,539
Karachi Port Trust—*contd.*	Construction of plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903 . .	4,50,000	4 p. c.	...	4,50,000		...	...
	Construction of a Native village at Keamari	G. R. Mar. Dept. No. 204, dated 8th November 1910 .	2,00,000	4 „	...	2,00,000		...	...
	Two additional berths reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Marr. Deptt. No. 118, dated 26th October 1904 .	21,00,000	4 „	...	21,00,000		...	..
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906 . .							
		G. R. M. D. No. 32, dated 29th April 1908 . . .	45,00,000	4 „	...	39,25,000		...	...
		G. R. M. D. No. 374 G., dated 30th July 1908 . .	19,25,000						
	Ditto .	G. R. M. D. No. 323 G., dated 8th June 1909 . .	5,75,000	4 „	...	5,75,000		...	...
	For the construction of import and export yards at Karachi.	G. R. M. D. No. 109, dated 18th November 1909 .	50,00,000 In sterling	4 „	...	£ 333,000		...	...
	Ditto .	G. R. F. D. No. 778, dated 26th November 1910 .	20,00,000	4 „	...	19,95,000		...	...
	Ditto .	G. R. M. D. No. 577, dated 16th September 1911	10,00,000	4 „		10,00,000			
	Execution of the Improvement scheme and West wharfage scheme for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912 . .	30,00,000	4 „	...	30,00,000		...	... ...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 689, dated 28th August 1913 . .	20,00,000	4 „	...	5,10,000	... 1,78,69,177 £333,000	5,10,000	
Ahmedabad Municipality.	Carrying out a part of the water-supply scheme and paying off the existing loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 „	...	1,12,000		...	88,000
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „					
	Water-works .	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 „	...	81,750		...	...
	Payment of contribution towards reconstruction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 „	...	25,500		...	...
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893 . . .	20,000	4½ „	...	20,000		...	...
		Carried over .			3,25,35,667	2,39,250 13,76,95,676	17,02,31,343 £2,232,600	1,21,98,876	17,09,539

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,25,35,667	13,76,95,676	17,02,31,343	1,21,98,876	17,09,539
						2,39,250	£2,232,600		
Ahmedabad Municipality —*contd.*)	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ p. c.	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899 . . .	8,00,000	4¼ „	...	8,00,000		...	...
	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4½ „	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904 . .	3,00,000	4¼ „	...	3,00,000		...	...
	To pay off a portion of Government loan.	G. R. F. D. No. 304, dated 18th January 1908 . .	1,70,000	4 „	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. F. D. No. 3999, dated 2nd October 1908 . .	6,500	4 „	...	6,500		...	...
		G. R. F. D. No. 3614, dated 11th November 1910 .	3,93,500	4½ „	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. G. D. No. 446, dated 6th February 1912 . .	1,75,000	4½ „	...	1,75,000	23,53,250		...
Ahmednagar do.	For improvement of water-supply.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901, G. I. F. C. No. 6033A., dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907 .	1,46,864	4 „	83,914	...	...	...	11,587
		G. R. F. D. No. 2998, dated 2nd August 1913 . .	4,00,000	4 „	25,000	...	1,08,914	25,000	...
Bandra do.	Construction of water-works.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively.	70,000	4½ „	39,354	...		...	2,413
	Purchase of Water meters	G. R. F. D. Nos. 1233, dated 30th March, and 2148, dated 23rd May 1903, respectively.	20,000	4 „	2,362	...	41,716	...	2,281
Bhambori do.	A Takavi loan for digging a well.	Sanctioned by the Assistant Collector W. D. No. A-46, dated 25th May 1908 .	500	6¼ „	...	...	...	...	407
Bhingar do.	Plague purposes.	G. I. F. C. No. 3575-A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902 . . .	3,500	4 „	2,999	...		...	...
	Ditto .	G. R. F. D. No. 2372, dated 17th July 1905 and No. 3330-A., dated 9th June 1905.	800	4 „	400	...		...	...
	Water-supply .	G. R. F. D. No. 1215, dated 27th March 1905 . .	1,000	4 „	1,000	...	4,399	...	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 „	1,63,947	...	1,63,974	...	6,143
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 „	67,121	...	67,121	...	2,734
		Carried over .			3,29,21,764	14,00,48,926	17,29,70,690	1,22,23,876	17,35,104
							£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-1914. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward		...	3,29,21,764	14,00,48,926	17,29,70,690	1,22,23,876	17,35,104
							£2,232,600		
BOMBAY—*contd.*									
Bombay Municipality.	Construction of the Vehar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 p. c.	22,42,677	...		...	23,739
	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 „	...	4,50,000		...	...
	Tansa Waterworks.	G. R. No. 561, dated 12th February 1886; G. R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 31st May 1886; G. R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R. No. 4198, dated 8th October 1889; G. R. No. 3392, dated 23rd August 1890; G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 „	...	1,47,00,000		...	...
	Construction of drainage and waterworks.	G. R. No. 2951, dated 28th September 1878	26,94,000	5 „	...	6,95,500		...	1,34,500
		G. R. No. 873, dated 16th March 1888	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888	7,00,000	5 „	...	7,00,000		...	...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 „	...	10,08,500		...	...
	Agripada house sullage water connection works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government consolidated loan.	G. R. G. D. No. 1989, dated 6th June 1893	42,00,000	4 „	...	42,00,000		...	...
	Construction of drainage, water-works, roads, and other works.	G. R. G. D. No. 809, dated 3rd March 1894, and No. 3764, dated 8th October 1894, respectively	23,25,000	4 „	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895; G. R. No. 883, dated 22nd February 1896	10,00,000	3½ „	...	10,00,000		...	...
		G. R. No. 2320, dated 3rd June 1899	5,75,000	4 „	...	5,75,000		...	...
		Carried over			22,42,677	3,51,41,000	17,29,70,690	1,22,23,876	18,93,343
					3,29,21,764	14,00,48,926	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1913-1914. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .	...	..	3,29,21,764 22,42,677	14,00,48,926 3,51,41,000	17,29,70,690 £2,232,600	1,22,23,876	18,93,343
Bombay Municipality—*contd.*	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p. c.	...	25,00,000		...	...
	Construction of sewerage, etc.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 „	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . . .	20,00,000	4 „	...	20,00,000		...	...
	Construction of certain Sewerage and other Waterworks.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 „	...	24,75,000		...	...
	Construction of certain Waterworks.	G. R. G. D. No. 4416, dated 22nd August 1904 . .	12,75,000	4 „	...	12,75,000		...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 „	...	24,75,000		...	...
	Construction of quarters for Halalkhori and Bigaris.	G. R. G. D. No. 3447, dated 9th May 1908 . . .	13,50,000	4 „	...	13,50,000		...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908 .	15,00,000	4 „	...	15,00,000		...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively . . .	30,00,000	4 „	...	30,00,000		...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911 . .	55,00,000	4 „	...	55,00,000		25,00,000	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 „	...	29,00,000		29,00,000	...
	Street Improvement.	Ditto ditto .	20,00,000	4 „	...	6,00,000		6,00,000	...
Chiplun do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 . .	5,000	4 „	4,248	...	6,48,83,677 4,248	...	251
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2522 and No. 9358, dated 29th September and 30th November 1909, respectively . .	2,00,000	4 „	1,89,419	...	1,89,419	...	7,355
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4 „	53,361	...	53,361	...	36,248
Gadag Bettigeri do.	Construction and extension of building and a vegetable market.	G. R. F. D. No. 930, dated 24th February 1908 . .	20,000	4 „	12,443	...	12,443	...	1,251
		Carried over .			3,54,23,912	20,26,89,926	23,81,13,838 £2,232,600	1,82,23,876	19,38,448

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-1914.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward		...	3,54,23,912	20,26,89,926	23,81,13,838 / £2,232,600	1,82,23,876	19,38,448
Gokak Municipality.	For the construction of a market.	G. R. F. D. No. 1814 and 2903, dated 1st May and 2nd August 1909 . .	2,500	4 p. c.	1,851	...	1,851	...	225
Godhra do.	Construction of a bridge over the Nala separating Ambli-Falia land from Godhra.	G. R. F. D. No. 2483, dated 24th July 1905 . .	8,000	4½ „	...	3,627	3,627	. .	811
Honavar do.	Construction of and repair to certain municipal buildings.	G. R. F. D. No. 1362, dated 29th March 1906 . .	5,000	4 „	1,437	...	1,437	...	538
Hubli do.	Improvement of Water-supply for the Town of Hubli.	G. R. F. D. No. 1010, dated 20th March 1911; G. R. F. D. No. 4915 A., dated 9th August 1911; G. R. F. R. No. 2820, dated 1st September 1911	3,50,000	4 „	1,65,000	...	1,65,000	...	...
Hyderabad do.	Improvement of Water-works.	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898 .	1,15,500	5 „	...	6,000	6,000	...	2,500
Igatpuri do.	Plague purposes.	G. I. F. & C. D. No. 2323 A., G. R. F. D. No. 1939, dated 30th April and 5th June 1903, respectively, and 1901, dated 30th May 1904 .	3,566	4 „	...	...	...	...	253
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905 . .	1,40,000	4 „	68,527	...	68,527	...	2,294
Jejuri do.	Improvement of Water-supply.	G. R. F. D. No. 1613, dated 2nd May 1910, and G. R. F. D. No. 2505, dated 25th July 1910 . . .	7,500	4 „	4,660	...	4,660	...	1,111
Karachi do.	For the following works of public utility:— Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	1,02,000		...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4⅓ „	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . .	8,10,000	4 „	...	8,10,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „	...	4,05,000		...	17,500
	Runchore lines improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . .	2,00,000	4 „	...	1,61,000	21,78,000	...	6,500
		Carried over .			3,56,65,387	20,48,77,553	24,05,42,940 / £2,232,600	1,82,23,876	19,70,180

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1914—*concluded.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1914.			TRANSACTIONS DURING 1913-14.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*concld.*		Brought forward .	...	...	3,56,65,387	20,48,77,553	24,05,42,940 £2,232,600	1,82,23,876	19,70,180
Karad Municipality.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913 . .	91,000	4 p.c.	91,000	...	91,000	91,000	...
Lonavla do.	Plague purposes.	G. R. F. D. No. 2368, dated 17th July 1905, and No. 3756, dated 4th November 1904	5,000	4 „	1,156	...		...	550
	Provision of Water-supply.	G. R. F. D. No. 722, dated 17th February 1913 . .	2,16,000	4 „	85,000	...	86,156	45,000	...
Nargund do.	Improvement of Water-supply.	G. R. F. D. No. 1621, dated 17th April 1906, and G. R. F. D. No. 2764, dated 10th July 1906 . . .	1,500	4 „	510	...	510	...	158
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910.	1,50,000	4 „	1,37,506	...	1,37,506	...	3,060
Poona City do.	For Drainage and water-supply.	G. of I. F. D. No. 2084A, dated 27th April 1910; G. R. F. D. No. 3898, dated 21st June 1910; No. 2624, dated 15th August 1911 .	10,00,000	4 „	7,25,000	...	7,25,000	2,00,000	...
Panvel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	26,229	...	26,229	...	2,349
Rajapur do.	Water-works at Khodwalla	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	4 „	...	10,000	10,000	...	...
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909 . .	8,000	4 „	5,249		5,249	...	625
Sangamner do.	For constructing a building for municipal office.	G. R. F. D. No. 1063 and 2492, dated 10th March and 24th June 1910, respectively . . .	3,000	4 „	1,058	...	1,058	...	500
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 „	1,69,998	...		1,30,000	2
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913 . .	1,50,000	4 „	99,999	...	2,69,997	1,00,000	1
Surat do.	Construction of water-works.	G. R. No. 2960, dated 4th September 1896 . .	6,00,000	4 „	...	2,01,600		...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	1,50,000	5 „	...	...		...	6,500
	Extension of Waracha water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 „	...	94,000	2,95,600	...	2,000
Talegaon Dabhada do.	Construction of water-works.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 „	...	...	...	...	2,000
	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700						
		TOTAL BOMBAY .			3,70,08,092	20,51,83,153	24,21,91,245 £2,232,600	1,87,89,876	20,03,425

APPENDIX E.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1913-14.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1913-14

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1913-14.

		Amount on 31st March 1914.
		£
LOANS RAISED BY NATIVE STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES—		3,946,601
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—		
	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	201,290	
Capital in respect of which guarantee for interest and repayment of Capital has been given	33,972,900	
Debentures raised through Companies for outlay on purchased Railways	21,010,000	55,184,190
TOTAL £		59,130,791

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and OTHER PUBLIC BODIES to end of 1913-14.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1914.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
INDIA, GENERAL.									
Rajputana.									
1. Bikaner Durbar	From Mysore Durbar.	Construction of Degana-Hissar Railway.	12,00,000	G. I., Foreign Dept., No. 1052-I.B., dated 27th May 1909.	1908	4 per cent	Annual instalments of at least 2 lakhs to begin, two years after the completion of the Railway, but not later than January 1913.	8,00,000	Principal and interest guaranteed.
Central India.									
2. Piploda Thakurate	From Gwalior Durbar	Famine and administrative purposes.	50,000 25,000 20,000	G. I., Foreign Dept., Nos. 719-I.A., 2679-I.A., and 1985-I. B., dated 8th February 1900, 20th June 1900, and 25th June 1905, respectively.	1900 1900 1905	4 „	1914	8,000	Ditto
TOTAL INDIA GENERAL .			12,95,000					8,08,000	
Do. converted into £ at R15=£1			£86,334					£53,867	
PUNJAB.									
1. Loharu State	From the Mandate Estate.	Adjustment of State debts.	3,11,000	G. I., Foreign Dept., No. 3681-I.A., dated 20th September 1907.	1907-08	4½ „	1933	2,61,502	Ditto
Amount converted into £ at R15 =£1 .			£20,733					£17,433	
BOMBAY.									
NATIVE STATES.									
Kathiawar Agency.									
I.—Jhalawad Prant.									
1. Dhrangadhra	From private persons.	Construction of a Railway.	7,00,000	G. R. P. D. No. 7104, dated 20th November 1897, and P. A.'s No. 5066, dated 29th November 1897.	1898	4 „	1917-18	3,94,255	Ditto
2. Khavad Vala Vira of Sudamda .	Ditto .	Maintenance and administrative purposes.	3,000	P. A.'s No. 402, dated 23rd June 1900 .	1900	7½ „	1918-19	1,000	Ditto

3. Khachar Desa Bhoj of Anandpur .	Ditto .	Ditto .	6,000	P A.'s No. 5158, dated 26th December 1899.	1899	6 „	1928-29	4,000	Ditto
4. Khachar Jethsur Mansur of Anandpur.	Ditto .	Ditto .	11,500	P. A.'s No. 923, dated 13th December 1899, and P. A.'s No. 4577, dated 15th August 1901.	1899	7½ „	1930-31	11,500	Ditto
5. Khachar Mulu Mansur of Paliyad .	Ditto .	Repayment of old debts.	13,000	P. A. Jhalawad's No. 264, dated 1st February 1890, and G. R. P. D., No. 417, dated 20th January 1913.	1890	6 „ Compound interest.	1925-26	11,597	Ditto
6. Malik Hamir Mia Dosabhoy and others, Bhayats of Mera Vanod.	Ditto .	Maintenance and administrative purposes.	7,500	P. A.'s No. 2308, dated 15th November 1900.	1900	7½ „	1920-21	3,236	Ditto
7. Sayla Taluka	Ditto .	Ditto .	1,05,000	G. of I., Foreign Department, No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 3023, dated 12th May 1900.	1900	6½ „ Compound interest.	(a) 1922-23	75,810	Ditto
Total Jhalawad Prant			8,46,000					5,01,398	
II.—Sorath Prant.									
8. Vala Ala Bhima of Bilkhan . .	Ditto .	Maintenance and administrative purposes.	64,000	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1913, and P. A.'s No. 1795, dated 23rd March 1900.	1900	7½ „	1914-15	16,930	Principal and interest guaranteed.
9. Vala Dada and Harsur Hamir of Halaria.	Ditto .	Ditto .	4,401	P. A.'s No. 5716, dated 20th July 1900 .	1900	7½ „	1915-16	1,401	Ditto
10. Valas Encid Ramsing Kanthad and Luxman, heirs of Jetpur.	Ditto .	Ditto .	30,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903, G. R. P. D., No. 6863, dated 13th October 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1924-25	22,058	Ditto
Carried over .			98,401					40,389	
			8,46,000					5,01,398	

(a) Period of redemption shown in the column is according to the liquidation scheme now under the consideration of Government and is therefore subject to revision.

No. I.—LOANS raised under the Guarantee of Government by Native States, Local Authorities, and other Public Bodies to end of 1913-14—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable	Amount outstanding on 31st March 1914.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			₹					₹	
Kathiawar Agency—*contd.*									
II.—Sorath Prant—contd.									
Brought forward .			8,46,000					5,01,398	
			98,401					40,389	
11. Vala Harsur Luxman of Bagsara .	Gondal State . .	For repayment of old debts.	1,25,000	P. A.'s No. 465, dated 2nd May 1887, and G. R. P. D. No. 417, dated 20th Jan. 1913.	1887	5 per cent compound interest.	1918-19	50,828	Principal and interest guaranteed.
12. Vala Vajsur Punja . . .	From private persons	Maintenance and administrative purposes.	30,000	G. I., Foreign Dept., No. 4498-I.A., dated 29th September 1903, G. R. P. D., No. 6863, dated 13th October 1903, P. A.'s No. 1636, dated 4th March 1900.	1900	7½ per cent.	1922-23	22,058	Ditto
13. Vala Vajsur Valera of Bagasra .	Ditto .	Repayment of the balance of the original guaranteed debts due to Shah Jagjivandas Tribhuvandas, etc.	38,000	Govt. letter P. D. No. 3375, dated 7th May 1906.	1906	6 „	1917-18	27,500	Ditto
Total Sorath Prant .			2,91,401					1,40,775	
III.—Halar Prant.									
14. Jadeja Dolatsing Viraji of Dewalia .	Ditto .	Famine relief and administrative purposes.	3,000	P. A.'s No. 2449, dated 24th April 1900 .	1900	7½ „	1930-31	1,000	Ditto
15. Pal Taluka	Ditto .	Repayment of the balance of the original guaranteed debt due to Popat Keshavji.	14,000	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and Govt. letter No. 8091, dated 14th November 1907.	1908	4½ „	1915-16	6,500	Ditto
16. Virpur State	Morvi State . .	Repayment of the original Government and guaranteed debts.	2,00,000	G. I., Foreign Dept., Telegram No. 1742-I. A., dated 3rd September 1909, G. R. P. D., No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1487-I. A., dated 13th July 1912, and G. R. P. D. No. 5604, dated 19th July 1912.	1909	5 „	1926-27	2,46,211	Ditto
			54,000		1912	5 „	1926-27		
Total Halar Prant .			2,71,000					2,53,711	

IV.—Gohilwad Prant.										
17. Khachar Raising Chomla of Badli	From private persons	Maintenance and administrative purposes.	2,500	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 6921, dated 12th September 1900.	1900	7½	„	(a) 1912-13	470	Ditto
18. Khachar Ram Devais of Haria	Ditto	Ditto	3,000	P. A.'s No. 5278, dated 5th July 1900	„	7½	„	(a) „	524	Ditto
19. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Ditto	5,500	P. A.'s No. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	„	7½	„	(a) 1913-14	2,300	Ditto
20. Vala Damdar Desa of Kotda Petha	Ditto	Ditto	3,000	P. A.'s No. 6922, dated 12th September 1900.	„	7½	„	1914-15	675	Ditto
21. Vala Hamir Selar of Khijadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	„	7½	„ compound interest.	1917-18	1,615	
22. Vala Punja Juva and Raising	Ditto	Ditto	5,500	P. A.'s No. 7082, dated 19th September 1900.	„	7½	„	„	2,695	Ditto
Total Gohilwad Prant			20,250						8,279	
V.—Local Fund Loans.										
23. Chotila Thana	From accumulated balances of certain Agency Local Funds and from certain private persons.	Maintenance and administrative purposes.	5,241	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, and G. R. P. D. No. 6863, dated 13th October 1903.	1901-02	5	„	(a) 1912-13	129	Ditto
24. Dhrol State	Ditto	Ditto	1,57,938	Ditto	1900-02	5	„	1917-18	1,09,475	Ditto
25. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5	„	1930-31	4,546	Ditto
26. Kotda Sangni State	Ditto	Ditto	19,150	Ditto	„	5	„	1918-19	14,404	Ditto
27. Kotila Anand Bhai Suraj Bhim of Dedan.	Ditto	Ditto	4,500	Ditto	„	5	„	(a) 1912-13	2,002	Ditto
28. Malia State	Ditto	Ditto	2,25,911	Ditto	1900-02	5	„	1930-31	2,13,081	Ditto
29. Nivas Valara and Giga Rana of Chital	Ditto	Ditto	13,663	Ditto	„	5	„	(a) 1912-13	4,202	Ditto
Carried over			4,30,980						3,47,839	
			14,28,651						9,04,163	

(a) The sanction of Government to the postponement of the date of redemption is being applied for.

No. I.—LOANS raised under the Guarantee of Government by Native States, Local Authorities, and other Public Bodies to end of 1913-14—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1914.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			R					R	
Kathiawar Agency—*contd.*									
V.—Local Fund Loans—contd.									
Brought forward			14,28,651					9,04,163	
			4,30,980					3,47,839	
30. Rakhad Garkha of Jetpur	From the accumulated balances of certain Local Funds and from private persons	Maintenance and administrative purposes.	54,039	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, and G. R. P. D., No. 6863, dated 13th October 1903.	1900-02	5 per cent	(*a*) 1913-14	22,851	Principal and interest guaranteed.
31. Sayla State	Ditto	Ditto	15,138	Ditto	1901-02	5 „	1922-23	10,088	Ditto
32. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	„	5 „	(*a*) 1913-14	2,499	Ditto
33. Wankaner State	Ditto	Ditto	67,271	Ditto	„	5 „	(*a*) 1912-13	1,754	Ditto
Total Local Fund Loans			5,72,610					3,85,031	
Total Kathiawar Agency			20,01,261					12,89,194	
Mahikantha Agency.									
Local Funds Loans.									
34. Gamansing	From Mahikantha Institutions Fund.	Maintenance	70	G. R. P. D., No. 6863, dated 13th October 1903.	1899-1900	5 „	(*a*) 1912-13	12	Ditto

35. Santokai	Ditto .	Ditto .	126	Ditto .	„	5	„	(a) „	18	Ditto.
TOTAL LOCAL FUND LOANS .			196						30	
Total Mahikantha Agency .			196						30	
Rewakantha Agency.										
Japti Fund Loan—										
36. Thakur Jaswantsingji of Vasan Virpur	From Vasam Sevada Japti Fund.	Takavi advances, etc. .	4,500	G. I., Foreign Dept., No. 2019-I. A., dated 19th September 1911, and G. R., P. D., No. 2900, dated 1st May 1911.	1911-12 and 1912-13	5	„	1921-22	(b) 3,300	Ditto.
Palanpur Agency.										
I.—Japti Fund Loan.										
37. Talukdars of Kaprupar . . .	From Wasarda Japti Fund.	Domestic and administrative purposes.	430	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, and G. R. P. D., No. 6863, dated 13th October 1903.	1903-04	4	„	1914-15	106	Ditto.
II.—Loans from private persons.										
38. Thakors of Oon	From private persons	Domestic purposes .	5,356	G. I., Foreign Dept., No. 3215-I. A., dated 2nd August 1906, and G. R., P. D., No. 6022, dated 1st September 1906.	1901	5	„	1913-14 (a)	84	Ditto.
Total Palanpur Agency .			5,786						190	
TOTAL NATIVE STATES .			20,11,743						12,92,714	

(a) The sanction of Government to the postponement of the date of redemption is being applied for.
(b) The excess of Rs. 100 over the figures shown in the previous return is due to the Thakore having drawn the third instalment of the loan in 1913-14.

No. I.—LOANS raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1913-14—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1914.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			R						
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
39. Bombay Port Trust . . .	By issue of Securities as prescribed by Section 30 of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879	1879-80 and 1885-86	4 per cent.	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed. *Vide* Section 35 of Act VI of 1879.
Above converted into £ at R15=£1.			**£502,853**					**£502,853**	
Improvement Trust.									
40. City of Bombay Improvement Trust—									
Loan No. 1	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act VI of 1898.
Loan No. 2 . . .	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
Loan No. 3 . . .	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
Loan No. 4	Ditto .	Ditto .	60,00,000	G. R., G. D., No. 3337, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Loan No. 5	Ditto .	Ditto .	50,00,000	G. R., G. D., No. 4299, dated 12th August 1904.	1904	4 „	7th September 1964.	50,00,000	Ditto.

Loan No. 6	Ditto	Ditto	30,00,000	G. R., G. D., No. 4298, dated 5th August 1905.	1905	4	„	12th September 1965.	30,00,000	Ditto.
Loan No. 7	Ditto	Ditto	20,00,000	G. R., G. D., No. 5002, dated 22nd August 1906.	1906	4	„	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	Ditto	Ditto	15,00,000	G. R., G. D., No. 4977, dated 13th August 1907.	1907	4	„	24th September 1967.	15,00,000	Ditto.
Loan No. 9	Ditto	Ditto	30,00,000	G. R., G. D., No. 5187, dated 18th August 1908.	1908	4	„	8th September 1968	30,00,000	Ditto.
Loan No. 12	Ditto	Ditto	25,00,000	G. R. G. D., No. 5421, dated 15th August 1912.	1912	4	„	28th August 1972.	25,00,000	Ditto.
Loan No. 13	Ditto	Ditto	20,00,000	G. R. G. D., No. 5958, dated 13th August 1913.	1913	4	„	28th August 1973.	18,00,000	Ditto.
Total Improvement Trust			3,60,00,000						3,58,00,000	
Do. converted into £ at ₹ 15=£1			**£2,400,000**						**£2,386,667**	
Loan No. 10	Ditto	Ditto	**£566,600**	G. R., G. D., No. 2804, dated 31st May 1909.	1909	4	„	1st July 1969.	**£566,600**	Ditto.
Loan No. 11	Ditto	Ditto	**£333,000**	G. R., G. D., No. 2552, dated 30th May 1910.	1910	4	„	1st July 1970.	**£333,000**	Ditto.
Total Improvement Trust	...	...	**£3,299,600**						**£3,286,267**	
ABSTRACT.										
Native States.										
Kathiawar Agency			20,01,261						12,89,194	
Mahikantha Agency			196						30	
Rewakantha Agency			4,500						3,300	
Palanpur Agency			5,786						190	
Total Native States			**20,11,743**						**12,92,714**	
Do. converted into £ at ₹ 15=£1			**£134,116**						**£86,181**	
Carried over			**£134,116**						**£86,181**	

No. I—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1913-14—*concld.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1914.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*concld.*									
Brought forward			£134,116					£86,181	
Local Authorities and other Public Bodies.									
Port Trust			£502,853					£502,853	
Improvement Trust			£3,299,600					£3,286,267	
Total Local Authorities and other Public Bodies.			£3,802,453					£3,789,120	
TOTAL BOMBAY			£3,936,569					£3,875,301	
SUMMARY.									
Total India, General			£ 86,334					£ 53,867	
„ Punjab			£ 20,733					£ 17,433	
„ Bombay			£ 3,936,569					£ 3,875,301	
GRAND TOTAL			£ 4,043,636					£ 3,946,601	

No. II.—Capital raised under the Guarantee of Government by Railway Companies for expenditure on State and other Railways.

No. II A.—Capital raised for Railways, the property of Companies, in respect of which guarantees for interest on share Capital and for interest and repayment of Debenture Capital have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1913.
			Rs.	Rs.			Rs.
Hardwar Dehra	Capital expenditure in rupees	3 per cent	(*a*) 30,19,350	30,19,350			30,19,350
	Ditto converted into £ at Rs. 15=£1	...	201,290	201,290			201,290

IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1914.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	3 ,,	480,900	(*b*) 490,274	1910	4th July 1914	480,900
	Ditto	3½ ,,	300,000	296,625	1910	13th April 1914	300,000
	Ditto	3¾ ,,	125,000	124,531	1914	4th January 1919	125,000
	Ditto	3½ ,,	650,000	643,500	1912	3rd August 1915	650,000
	TOTAL ASSAM-BENGAL		3,055,900	3,054,930			3,055,900
BENGAL NAGPUR	Share Capital in sterling	3½ ,,	3,000,000	3,000,000	Between 1886-87 and 1898-90.	...	3,000,000
	Debenture Stock in sterling	4 ,,	2,000,000	1,390,600	1914	1st January 1944	2,000,000
	Debentures in sterling	3 ,,	750,000	742,500	1902	1st June 1914	750,000
	Ditto	3⅓ ,,	448,900	1,225,225	1911	18th February 1916	448,900
	Ditto	3⅓ ,,	785,500		1913	18th February 1918	785,500
	Ditto	3½ ,,	374,900	376,497	1912	18th August 1916	374,900
	Ditto	3¾ ,,	400,000	399,000	1913	15th June 1918	400,000
	Ditto	3¼ ,,	400,000	394,500	1904	21st April 1915	400,000
	Ditto	3⅓ ,,	400,000	400,000	1911	5th May 1916	400,000
	Ditto	3⅓ ,,	600,000	597,000	1911	31st January 1915	600,000
	Ditto	3⅓ ,,	400,000	400,851	1910	18th August 1914	400,000
	Ditto	3½ ,,	500,000	496,250	1914	2nd February 1919	500,000
	Ditto	3⅓ ,,	390,700	398,782	1911	10th January 1916	390,700
	Ditto	3¾ ,,	155,000	154,419	1914	3rd January 1919	155,000
	Ditto	3⅓ ,,	120,000	119,400	1914	4th May 1917	120,000
	TOTAL BENGAL NAGPUR		10,725,000	(*c*) 10,094,424			10,725,000
BURMA	Share Capital in sterling	2⅔ ,,	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 ,,	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ ,,	1,000,000	1,020,000	1908	.. ...	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(*a*) Rs. 2,17,857 spent by Company direct on the Railway, not shown in account No. 79.
(*b*) Includes premium realised on £19,100 Debentures since discharged.
(*c*) Differs from the corresponding total in Account No. 79 by £2,503 being the net amount of premia realised and discount paid on debentures which have been discharged.

No. II.— Capital raised under the Guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

IIB.— Capital raised for Railways treated as property of the State, in respect of which guarantee for interest and repayment of Capital has been given—contd.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1914.
				£			£
Rohilkund and Kumaon	Joint Debenture Stock—State Share	4 per cent.	(a) 435,000	435,000	1909	31st December 1932	435,000
Lucknow-Bareilly	Debenture in sterling	3¼ „	75,000	120,102	1911	1st July 1915	75,000
	Ditto	3½ „	32,000		1910	1st July 1915	32,000
	Total Lucknow-Bareilly		107,000	(c)120,102			107,000
Madras and Southern Mahratta (excluding Mysore).	Share Capital in sterling	3⅓ „	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 „	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	3 „	100,000	99,000	1902	31st May 1914	100,000
	Ditto	3⅓ „	160,000	158,800	1913	1st April 1918	160,000
	Ditto	3½ „	250,000	249,313	1913	1st March 1917	250,000
	Ditto	3⅗ „	475,000	475,000	1913	31st May 1920	475,000
	Ditto	3¼ „	505,000	504,900	1906	1st April 1917	505,000
	Ditto	3¾ „	335,000	334,163	1913	1st October 1918	335,000
	Ditto	3½ „	500,000	495,000	1912	1st August 1917	500,000
	Total Madras and Southern Mahratta (excluding Mysore).		9,825,000	9,818,671			9,825,000
Bombay, Baroda and Central India.	Share Capital in sterling	3 „	2,000,000	2,000,000	.....	.....	2,000,000
Great Indian Peninsula	Share Capital in sterling	3 „	2,575,000	2,575,000			2,575,000
South Indian	Share Capital in sterling	3 „	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		33,972,900	33,317,946			33,972,900

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.
(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.
(c) Includes profit realised in Exchange on Debentures which have been discharged. *Vide* footnote to account No. 79.

No. 110.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1914.
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	4th May 1929	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1907	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	TOTAL EAST INDIAN		15,000,000	(a) 14,294,661			15,000,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debentures in sterling	3½ „	510,000	508,088	1911	15th February 1916	510,000
	Ditto	3¾ „	250,000	249,375	1913	3rd July 1917	250,000
	Ditto	3¾ „	250,000	249,062	1914	3rd January 1919	250,000
	Ditto	3¼ „	500,000	497,500	1909	3rd January 1915	500,000
	TOTAL SOUTH INDIAN		(b) 1,510,000	(c) 1,504,025			1,510,000
	GRAND TOTAL £		21,010,000	20,011,208			21,010,000

(a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £774,900 on account of the Tinnevelly-Quilon Railway, Native State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from corresponding total in Account No. 74A. by £7,525, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts.

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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1914-15.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
Principal Heads of Revenue—	£		£
Land Revenue	21,221,539		
Opium	1,572,218		
Salt	3,910,790		
Stamps	5,082,043		
Excise	8,856,881		
Customs	6,347,201		
Other Heads	5,151,321		
Total Principal Heads		31	52,141,993
Interest		61	1,023,307
Posts and Telegraphs		71	3,596,973
Mint		71	69,498
Receipts by Civil Departments		87	1,505,120
Miscellaneous		107	677,750
Railways: Net Receipts		139	15,799,149
Irrigation		155	4,680,969
Other Public Works		189	288,219
Military Receipts		211	1,374,688
Total Revenue			81,157,666
Deficit			1,785,270
TOTAL	£		82,942,936

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1915.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	8,939,330
Interest	61	1,191,257
Posts and Telegraphs	71	3,257,263
Mint	71	141,682
Salaries and Expenses of Civil Departments	87	18,909,977
Miscellaneous Civil Charges	107	5,311,384
Famine Relief and Insurance	127	1,000,000
Railways: Interest and Miscellaneous charges	139	13,641,115
Irrigation	155	3,754,268
Other Public Works	189	7,177,209
Military Services	211	21,809,603
Total Expenditure, Imperial and Provincial		85,133,088
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	259	*2,190,152*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE £		82,942,936

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Railway, Irrigation, and other Capital not charged to Revenue—		
Capital raised through Companies towards outlay on State Railways	263	2,368,577
Capital contributed by Native States towards outlay on State Railways	263	66,666
Raised and deposited by Railway Companies—		
On account of Subscribed Capital (Net)	263	1,967,490
Total Capital Account Receipts		4,402,733
Debt, Deposits, and Advances—		
Permanent Debt (Net incurred)	313	2,727,294
Temporary Debt (Net incurred)	313	14,333,333
Loans and Advances by Imperial Government (Net Repayment)	313	4,553
Loans to Local Boards for Railway Construction	313	7,411
Secretary of State's Bills drawn	313	7,147,940 (*b*)
Total Debt, Deposits, and Advances		24,220,531
TOTAL RECEIPTS		28,623,264
	£	
Opening Balance on April 1st, 1914—India	15,608,253	
„ „ England	(*a*) 8,157,732	313
		23,765,985
GRAND TOTAL £		52,389,249

(*a*) Of this amount £24,962 represents the funds of the Gold Standard Reserve.
(*b*) In addition to £600,172 on account of remittance of the Gold Standard Reserve.

of the Government of India, in *India* and in *England*, 31st March 1915.

DISBURSEMENTS.	For details, *vide* page No.	AMOUNTS.
		£
Deficit		1,785,270
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	263	10,509,858
Outlay on Irrigation Works	263	1,123,180
Initial Expenditure on New Capital at Delhi	263	360,361
Outlay of Railway Companies (Net)	263	1,342,253
Total Capital Account Disbursements		13,335,652
Debt, Deposits, and Advances—		
Unfunded Debt (Net)	313	5,002,280
Deposits and Advances (Net)	313	2,095,408
Loans and Advances by Provincial Governments (Net Payment)	313	343,125
Remittances (Net)	313	536,911
Secretary of State's Bills paid	313	6,598,033(*d*)
Total Debt, Deposits, and Advances		14,575,757
TOTAL DISBURSEMENTS		29,696,679
	£	
Closing Balance on March 31st, 1915—India	14,779,334	
" " England	(*c*) 7,913,236	313 22,692,579
GRAND TOTAL £		52,389,249

(*c*) Of this amount, £8,322 represents the funds of the Gold Standard Reserve.
(*d*) In addition to £600,172 on account of remittance of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Principal Heads of Revenue:									
Land Revenue	15A	36	20,62,489	21,93,786	5,74,88,337	5,11,50,614	2,82,67,073	6,21,88,235	1
Opium	16A	40	27,178	41,684	4,02,093	7,92,419	1,93,10,929	6,02,295	2
Salt	17A	41	1,56,28,033	...	1,17,06,298	1,49,70,019	1,40,25,260	...	3
Stamps	18	43	8,44,322	6,19,027	1,38,98,284	80,59,237	2,02,68,265	1,18,18,155	4
Excise	19	44	21,77,614	3,54,363	3,66,18,734	2,20,07,779	1,53,74,624	1,24,44,302	5
Provincial Rates	20	45	991	2,897	...	...	1,70,453	2,27,357	6
Customs	21A	47	20,518	...	88,22,090	4,49,72,688	2,88,39,684	1,91,014	7
Income Tax (*b*)	22	53	27,09,642	1,66,139	40,29,334	68,97,489	69,84,610	26,37,912	8
Forest	23	54	6,09,377	2,38,013	39,41,537	46,80,242	13,04,496	31,35,235	9
Registration	24	57	47,322	44,404	22,43,183	7,53,619	18,12,868	6,87,167	10
Tributes from Native States	25	58	18,81,572	...	44,96,519	14,01,838	67,701	3,21,000	11
TOTAL			2,60,09,058	36,60,313	14,36,46,409	15,56,85,944	13,64,25,963	9,42,52,672	12
Interest	26	63	47,31,226	28,694	10,32,090	27,17,396	15,93,148	16,58,397	13
Posts and Telegraphs.	29	72	5,33,56,553	...	...	...	...	...	14
Mint	30	85	42,016	...	...	10,00,449	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	92	7,63,689	1,80,899	17,69,485	11,28,051	16,94,395	11,49,757	16
Police	34A	95	44,988	33,308	4,94,132	2,59,452	1,77,419	79,991	17
Ports and Pilotage	35A	97	...	...	68	1,29,876	15,52,988	...	18
Education	36A	99	74,599	24,800	3,23,120	6,00,079	8,47,110	6,09,306	19
Medical	38A	101	7,503	3,788	1,51,561	3,06,151	3,94,558	1,44,935	20
Agriculture (*c*)	40A	103	1,32,774	1,993	1,19,810	1,17,134	71,678	1,80,094	21
Scientific and Miscellaneous Departments (*c*)	40C	103	1,66,456	283	8,67,866	46,128	4,61,291	21,263	22
TOTAL			11,90,009	2,45,071	37,26,042	25,86,871	51,99,439	21,85,346	23
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	117	3,96,716	21,324	2,31,538	5,91,578	2,46,890	2,71,450	24
Stationery and Printing	44A	119	4,72,912	23,666	1,47,960	1,27,934	1,50,043	2,38,775	25
Exchange	45	123	25,942	...	...	...	...	...	26
Miscellaneous	46A	124	21,39,052	1,19,089	3,00,665	2,40,992	7,14,504	4,48,599	27
TOTAL			30,34,622	1,64,079	6,80,163	9,60,504	11,11,437	9,58,824	28
Railways:									
State Railways (Gross Receipts)	52	142	54,14,43,601	...	...	...	...	...	29
Deduct—Working Expenses	52	143	*29,51,60,055*	...	...	...	...	...	30
Surplus profits paid to Companies, etc.	53A	145	*1,03,63,467*	...	...	...	...	...	31
Net Receipts			23,59,20,079	...	...	...	...	...	32
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	56	150	3,50,932	...	...	...	...	...	33
TOTAL			23,62,71,011	...	...	...	...	...	34
Irrigation:									
Major Works:									
Direct Receipts	59	156	...	8,24,856	3,00,299	16,85,235	2,53,962	1,02,56,427	35
Portion of Land Revenue due to Irrigation	61	166	...	66,455	1,02,47,570	25,01,804	...	18,22,754	36
Minor Works and Navigation	62A	176	65,606	...	2,28,844	3,76,968	5,35,916	2,03,023	37
TOTAL			65,606	8,91,311	1,07,76,713	45,64,007	7,89,878	1,22,82,204	38
Other Public Works:									
Civil Works	65	191	3,06,653	1,65,444	4,19,074	4,39,316	7,66,334	4,97,588	39
Military Receipts:									
Army:									
Effective	67A	213	99,24,893	...	...	...	...	...	40
Non-Effective	67A	213	12,99,748	...	...	...	...	...	41
Marine	68A	252	29,71,715	...	...	...	...	...	42
Military Works	69A	254	12,05,734	...	...	...	...	...	43
TOTAL			1,54,02,090	...	...	...	...	...	44
Total Revenue			34,04,08,844	51,54,912	16,02,80,491	16,79,54,487	14,58,86,199	11,18,35,031	45

(*a*) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of the
(*b*) Hitherto termed "Assessed Taxes."
(*c*) Hitherto included under the combined head "Scientific and other Minor Departments."

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1915.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,84,56,089	4,46,07,407	1,56,22,352	1,88,20,830	74,65,876	31,83,23,088	21,221,539	...	21,221,539
2	6,14,811	3,49,959	3,86,012	5,02,834	5,53,060	2,35,83,274	1,572,218	...	1,572,218
3	...	23,29,911	1,471	...	849	5,86,61,841	3,910,790	...	3,910,790
4	54,38,062	34,28,201	68,04,228	36,21,293	14,31,576	7,62,30,650	5,082,043	...	5,082,043
5	69,21,307	88,94,183	1,15,93,047	1,10,55,162	54,12,099	13,28,53,214	8,856,881	...	8,856,881
6	39,442	...	1,25,559	...	15,512	5,82,211	38,814	...	38,814
7	5,990	1,20,78,213	22,876	2,54,937	...	9,52,08,010	6,347,201	...	6,347,201
8	17,88,307	25,46,145	14,24,225	9,08,909	4,58,287	3,05,50,999	2,036,733	...	2,036,733
9	14,38,005	97,07,694	5,49,779	32,72,529	8,32,877	2,97,09,784	1,980,652	...	1,980,652
10	3,52,872	2,31,049	6,46,731	3,47,873	1,12,335	72,79,423	485,295	...	485,295
11	1,43,824	4,53,150	85,500	2,46,187	50,100	91,47,391	609,827	...	609,827
12	4,51,98,709	8,46,25,912	3,72,61,780	3,90,30,554	1,63,32,571	78,21,29,885	52,141,993	...	52,141,993
13	2,80,343	1,30,615	1,87,964	1,90,902	66,896	1,26,17,671	841,178	182,129	1,023,307
14	...	...	...	...	...	5,33,56,553	3,557,103	39,870	3,596,973
15	...	...	...	...	...	10,42,465	69,498	...	69,498
16	9,96,615	10,71,107	9,99,183	5,36,219	2,27,127	1,05,16,527	701,102	...	701,102
17	1,72,730	6,44,811	39,897	23,907	1,48,580	21,19,215	141,281	...	141,281
18	...	4,21,961	70	...	112	21,05,075	140,339	...	140,339
19	4,77,429	3,53,679	2,99,643	2,14,529	1,69,456	39,93,750	266,250	...	266,250
20	85,922	1,06,258	18,569	18,668	23,965	12,61,878	84,125	633	84,758
21	1,72,827	14,112	18,242	1,10,341	9,256	9,48,261	63,217	...	63,217
22	7,159	2,177	2,837	28,184	9,594	16,13,238	107,549	624	108,173
23	19,12,682	26,14,105	13,78,441	9,31,848	5,88,090	2,25,57,944	1,503,863	1,257	1,505,120
24	1,97,591	1,07,880	1,20,056	2,42,979	34,454	24,63,456	164,164	49,071	213,235
25	1,58,268	49,345	30,675	57,202	7,126	14,63,906	97,594	...	97,594
26	...	...	...	...	...	25,942	1,729	...	1,729
27	4,80,129	1,48,809	4,18,475	2,11,224	34,140	52,55,678	350,378	14,814	365,192
28	8,35,988	3,06,034	5,69,206	5,11,405	75,720	92,07,982	613,865	63,885	677,750
29	...	...	...	...	1,27,545	54,15,71,146	36,104,743	424	36,105,167
30	...	...	...	...	*1,27,109*	*29,52,87,164*	*19,685,811*	...	*19,685,811*
31	...	...	...	...	...	*1,03,63,467*	*690,898*	...	*690,898*
32	...	...	...	...	436	23,59,20,515	15,728,034	424	15,728,458
33	...	...	...	...	...	3,50,932	23,396	47,295	70,691
34	...	...	...	...	436	23,62,71,447	15,751,430	47,719	15,799,149
35	2,43,97,210	11,14,152	24,46,400	98,812	...	4,13,77,353	2,758,490	...	2,758,490
36	1,01,74,563	1,99,748	...	5,068	...	2,50,17,962	1,667,864	...	1,667,864
37	9,81,983	13,02,403	72,583	51,898	...	38,19,224	254,615	...	254,615
38	3,55,53,756	26,16,303	25,18,983	1,55,778	...	7,02,14,539	4,680,969	...	4,680,969
39	5,07,724	3,38,400	3,99,571	3,07,710	1,75,467	43,23,281	288,219	...	288,219
40	...	...	...	..	...	99,24,893	6,61,659	310,187	971,846
41	...	...	...	...	...	12,99,748	86,650	37,695	124,345
42	...	...	...	...	...	29,71,715	198,115	...	198,115
43	...	...	...	...	...	12,05,734	80,382	...	80,382
44	...	...	...	...	...	1,54,02,090	1,026,806	347,882	1,374,688
45	3,42,89,202	9,06,31,369	4,23,15,945	4,11,28,197	1,72,39,180	1,20,71,23,857	80,474,924	682,742	81,157,666

Northern India Salt Department, the Posts and Telegraphs, the Calcutta Mint, the transactions relating to Imperial Railways, the District of Coorg, Ajmer, Delhi etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Item.
			₹	₹	₹	₹	₹	₹	
Direct Demands on the Revenues:									
Refunds and Drawbacks	13	33	84,621	19,080	6,62,129	28,30,373	10,05,399	2,78,340	1
Assignments and Compensations	14	34	34,48,496	18,212	12,29,406	1,07,49,653	1,33,356	3,29,055	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	39	7,43,387	6,48,563	1,25,47,258	89,04,087	56,97,035	91,84,818	3
Opium (including cost of Production)	16C	41	7,768	...	...	8,245	22,962	97,68,306	4
Salt (including cost of Production)	17C	42	12,76,509	...	14,21,634	22,78,198	2,86,747	...	5
Stamps	18	43	*—12,60,863*	22,608	4,33,776	2,37,489	6,22,265	2,42,781	6
Excise	19	44	1,16,436	13,244	18,33,739	11,43,213	7,17,585	4,60,058	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	4,14,611	15,34,302	13,53,720	...	9
Income Tax (*b*)	22	53	2,733	916	41,221	1,65,847	1,54,085	291	10
Forest	23	56	9,54,544	1,25,593	28,60,685	24,87,925	6,70,935	23,17,740	11
Registration	24	57	16,378	12,124	12,73,585	3,70,772	11,17,210	2,93,128	12
TOTAL			53,90,009	8,60,340	2,27,18,044	3,07,10,104	1,17,81,299	2,28,74,517	13
Interest:									
Interest on Debt			5,18,10,896	...	3,28,076	8,14,015	4,39,663	14,17,859	14
Deduct—Amounts chargeable to Railways (*a*)			*6,30,88,705*	...	...	...	...	...	15
„ Amounts chargeable to Irrigation			*1,92,62,258*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	65	*—3,05,40,067*	...	3,28,076	8,14,015	4,39,663	14,17,859	17
Interest on other Obligations	28	66	90,84,144	211	1,73,955	5,26,227	1,45,648	7,95,521	18
TOTAL			*—2,14,55,923*	211	5,02,031	13,40,242	5,85,311	22,13,380	19
Posts and Telegraphs	29	76	4,57,21,728	...	...	...	...	...	20
Mint	31	85	14,39,952	...	...	5,44,219	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	88	68,50,911	3,36,534	19,88,568	28,53,883	28,98,623	21,71,902	22
Law and Justice	33B	93	25,10,497	8,63,013	98,07,486	70,59,520	1,27,29,028	89,95,752	23
Police	34B	96	21,66,670	18,05,391	1,09,30,808	1,04,25,121	1,03,72,545	1,25,99,303	24
Ports and Pilotage	35B	97	...	...	36,552	1,74,032	13,78,205	...	25
Education	36B	99	12,40,817	5,02,767	78,31,353	83,03,180	92,07,022	70,23,430	26
Ecclesiastical	37	100	2,21,974	43,958	3,23,132	3,22,831	1,90,758	2,59,009	27
Medical	38B	101	19,38,359	2,50,517	25,18,219	25,00,114	30,15,154	32,50,301	28
Political	39	102	88,94,314	31,60,054	1,39,462	10,04,812	23,758	1,22,992	29
Agriculture (*c*)	40B	103	7,95,946	84,757	8,83,060	12,45,834	10,22,161	12,20,008	30
Scientific and Miscellaneous Depts. (*c*)	40D	104	43,34,470	8,889	9,68,100	1,49,990	5,18,134	86,787	31
TOTAL			2,89,53,958	70,55,880	3,54,26,740	3,40,39,317	4,13,55,388	3,57,29,484	32
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	108	2,14,009	60,278	3,13,673	5,06,921	7,45,598	7,02,312	33
Civil Furlough and Absentee Allowances	42	116	1,837	...	2,065	4,212	...	...	34
Superannuation Allowances and Pensions	43B	118	14,66,218	1,70,864	34,10,606	38,35,070	32,36,706	36,34,625	35
Stationery and Printing	44B	119	1,16,386	1,12,161	19,36,716	21,28,968	13,34,937	9,78,237	36
Miscellaneous	46B	125	20,21,110	47,688	4,63,660	7,38,765	5,24,448	3,32,711	37
TOTAL			38,19,560	3,90,991	61,26,720	72,13,936	58,41,689	56,47,885	38
Famine Relief and Insurance:									
Famine Relief	47	128	2,42,569	...	...	57,099	...	35,88,638	39
Construction of Protective Railways	48	129	*—19,669*	...	...	...	...	...	40
Construction of Protective Irrigation Works	48A	130	*—8,97,948*	...	3,91,715	44,01,326	2,534	13,36,543	41
Reduction or Avoidance of Debt	49	135	3,78,149	...	2,50,000	13,70,000	60,000	4,50,000	42
TOTAL			*—2,96,899*	...	6,41,715	58,28,425	62,534	53,75,181	43
Carried over			6,35,72,385	83,07,422	6,54,15,250	7,96,76,243	5,96,26,221	7,18,40,447	44

	India.	India converted into £ at R15=£1.	England.	Total.
(*a*) Included under the following heads:—	₹	£	£	£
State Railways Interest on Debt	6,28,40,859	4,189,391	3,625,050	7,814,441
Interest chargeable against Companies on Advances	2,47,846	16,523	81,250	97,773
	6,30,88,705	4,205,914	3,706,300	7,912,214

(*b*) Hitherto termed "Assessed Taxes."
(*c*) Hitherto included under the combined head "Scientific and other Minor Departments."

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1915.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	1,97,841	7,61,656	1,07,368	1,04,744	71,049	61,22,600	408,173	...	408,173
2	1,01,542	400	1,08,921	25,57,491	77,856	1,87,54,388	1,250,292	...	1,250,292
3	49,87,071	68,14,945	35,65,183	41,15,623	14,77,681	5,86,85,651	3,912,377	1,641	3,914,018
4	...	...	...	...	...	98,07,281	653,819	270	654,089
5	...	45,934	72,502	...	852	53,82,376	358,825	1,692	360,517
6	1,71,110	91,573	2,19,626	1,11,528	64,062	9,55,955	63,730	56,133	119,863
7	2,15,338	12,77,533	5,65,501	4,25,345	1,22,192	68,90,184	459,346	339	459,685
8	...	...	...	...	...	...	...	...	...
9	...	6,36,410	15,777	...	...	39,54,820	263,655	624	264,279
10	12,614	46,554	44,824	15,488	4,821	4,89,394	32,626	...	32,626
11	8,89,302	46,80,447	3,84,371	19,36,569	8,98,339	1,82,06,450	1,213,763	4,045	1,217,808
12	1,22,006	1,05,981	3,65,689	1,28,308	64,513	38,69,694	257,980	...	257,980
13	66,96,824	1,44,61,133	54,49,762	93,95,096	27,81,365	13,31,18,793	8,874,586	64,744	8,939,330
14	1,85,536	93,028	1,05,125	1,74,443	36,563	5,54,05,204	3,693,680	6,077,903	9,771,583
15	...	...	...	...	...	*6,30,88,705*	*4,205,914*	*3,706,300*	*7,912,214*
16	...	...	...	...	...	*1,93,62,358*	*1,284,150*	*125,379*	*1,409,529*
17	1,85,536	93,028	1,05,125	1,74,443	36,563	*—2,69,45,759*	*—1,796,384*	2,246,224	449,840
18	1,25,334	87,221	82,634	70,917	29,437	1,11,21,249	741,417	...	741,417
19	3,10,870	1,80,249	1,87,759	2,45,360	66,000	*—1,58,24,510*	*—1,054,967*	2,246,224	1,191,257
20	...	...	...	...	...	4,57,21,728	3,048,115	209,148	3,257,263
21	...	...	...	...	...	19,84,171	132,278	9,404	141,682
22	17,85,044	21,82,086	16,11,135	11,66,524	7,58,512	2,46,03,722	1,640,248	407,990	2,048,238
23	61,89,018	65,99,347	50,10,991	35,69,113	13,09,299	6,46,43,064	4,309,538	1,259	4,310,797
24	62,48,665	1,34,74,754	47,22,728	34,60,413	23,30,651	7,85,37,049	5,235,803	1,205	5,237,008
25	...	14,79,283	1,029	...	60,729	31,29,830	208,655	1	208,656
26	42,20,202	31,67,165	36,87,752	26,95,062	15,98,655	4,94,77,405	3,298,494	10,320	3,308,814
27	2,46,590	1,43,624	33,102	97,927	19,183	19,02,088	126,806	413	127,219
28	28,23,490	32,14,760	10,03,189	13,98,606	7,05,722	2,26,18,431	1,507,895	6,340	1,514,235
29	6,23,229	18,26,178	57,363	34,483	6,03,759	1,64,90,404	1,099,360	23,975	1,123,335
30	11,74,085	5,31,738	4,73,448	7,37,743	2,84,524	84,53,304	563,554	2,631	566,185
31	1,01,133	1,13,048	25,936	69,406	84,227	64,60,120	430,675	34,815	465,490
32	2,34,11,456	3,27,31,983	1,66,26,673	1,32,29,277	77,55,261	27,63,15,417	18,421,028	488,949	18,909,977
33	73,494	1,50,766	30,670	1,68,752	4,592	29,71,065	198,071	10,550	208,621
34	...	...	904	...	...	9,018	601	359,838	360,439
35	22,63,726	10,73,043	9,23,948	8,88,283	3,08,095	2,12,11,184	1,414,079	2,065,655	3,479,734
36	8,00,837	7,32,096	5,70,069	4,02,024	1,70,443	92,82,874	618,859	113,407	732,266
37	6,09,040	5,29,494	1,55,334	1,73,493	4,37,407	60,33,150	402,210	128,114	530,324
38	37,47,097	24,85,399	16,80,925	16,32,552	9,20,537	3,95,07,291	2,633,820	2,677,564	5,311,384
39	1,97,350	...	...	1,12,621	...	41,98,277	279,885	...	279,885
40	...	...	...	...	...	*—19,669*	*—1,311*	...	*—1,311*
41	...	5,103	1,71,946	18,34,906	...	72,46,125	483,075	18,236	501,311
42	1,40,000	...	2,00,000	4,53,574	...	33,01,723	220,115	...	220,115
43	3,37,350	5,103	3,71,946	24,01,101	...	1,47,26,456	981,764	18,236	1,000,000
44	3,45,03,597	4,98,64,167	2,43,17,065	2,69,03,386	1,15,23,163	49,55,49,346	33,036,624	5,714,269	38,750,893

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Brought forward from page 8.			6,35,72,385	83,07,422	6,54,15,250	7,96,76,243	5,96,26,221	7,18,40,447	1
Railways:									
State Railways:									
Interest on Debt	27	65	6,28,40,859	...	...	...	...	...	2
Annuities in purchase of Railways	53A	144	...	...	...	...	...	...	3
Sinking Funds	53A	144	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	148	2,47,846	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	149	8,11,473	...	...	...	...	...	6
Subsidized Companies: Land, etc.	57	150	14,62,087	...	...	...	...	2,648	7
Miscellaneous Railway Expenditure	58	153	13,08,380	...	...	...	...	...	8
TOTAL			6,66,70,645	...	...	...	...	2,648	9
Irrigation:									
Major Works:									
Working Expenses	60	159	...	3,44,400	25,16,067	15,26,155	2,57,700	34,63,756	10
Interest on Debt	27	65	—*18,80,683*	7,79,522	29,97,989	23,83,250	3,80,011	39,32,010	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	60B	164	8,97,948	...	...	...	...	...	12
Minor Works and Navigation.	63	179	3,03,675	43,475	44,15,346	31,69,245	27,61,008	5,49,136	13
TOTAL			—*6,79,060*	11,67,397	99,29,402	70,78,650	33,98,719	79,44,902	14
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	190	...	...	...	...	...	...	15
Civil Works	66	194	41,43,753	32,21,382	1,68,57,417	1,25,59,242	1,38,19,862	87,39,913	16
TOTAL			41,43,753	32,21,382	1,68,57,417	1,25,59,242	1,38,19,862	87,39,913	17
Military Services:									
Army:									
Effective	67B	215	22,17,00,777	...	...	...	...	...	18
Non-Effective	67B	215	1,10,06,881	...	...	...	...	...	19
Marine	68B	253	36,89,687	...	...	...	...	...	20
Military Works	69B	255	1,44,05,500	...	...	...	...	...	21
Special Defences (1902)	70	258	65,149	...	...	...	...	...	22
TOTAL			25,08,67,994	...	...	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			38,45,75,717	1,26,96,201	9,22,02,069	9,93,14,135	7,68,44,802	8,85,27,910	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	261	...	...	*65,44,416*	*37,29,808*	*45,50,789*	*39,67,607*	25
Total Expenditure Charged against Revenue.			38,45,75,717	1,26,96,201	8,56,57,653	9,55,84,327	7,22,94,013	8,45,60,303	26
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways									
Irrigation Works	73	265	12,12,86,978	...	...	...	...	...	27
Initial Expenditure on New Capital at Delhi.	73	265	...	26,35,097	7,53,386	3,54,027	...	10,35,559	28
	80	305	44,91,777	...	...	...	...	...	29
TOTAL			12,57,78,755	26,35,097	7,53,386	3,54,027	...	10,35,559	30

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1915—*contd.*

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	3,45,03,597	4,98,64,167	2,43,17,065	2,69,03,386	1,15,23,163	49,55,49,346	33,036,624	5,714,269	38,750,893
2	...	...	...	...	...	6,28,40,859	4,189,391	3,625,050	7,814,441
3	...	...	...	...	...	...	...	3,357,665	(a)3,357,665
4	...	...	...	...	...	...	...	199,554	199,554
5	...	...	...	...	...	2,47,846	16,523	81,250	97,773
6	...	...	...	...	...	8,11,473	54,098	1,932,369	1,986,467
7	...	...	...	...	5,112	14,69,847	97,990	...	97,990
8	...	...	...	...	...	13,08,380	87,225	...	87,225
9	...	...	...	...	5,112	6,66,78,405	4,445,227	9,195,888	13,641,115
10	87,97,090	9,36,825	14,21,024	177,880	...	1,93,40,897	1,289,393	...	1,289,393
11	70,78,873	8,48,197	21,01,620	6,41,469	...	1,92,62,258	1,284,150	125,379	1,409,529
12	...	...	...	...	...	8,97,948	59,863	...	59,863
13	11,80,247	11,94,795	3,37,090	9,06,729	67,700	1,49,28,446	995,230	253	995,483
14	1,70,56,210	29,79,817	38,59,734	16,26,078	67,700	5,44,29,549	3,628,636	125,632	3,754,268
15	...	...	...	...	6,887	6,887	459	...	459
16	97,27,876	1,23,80,933	1,03,58,737	90,24,012	55,02,039	10,63,35,166	7,089,011	87,739	7,176,750
17	97,27,876	1,23,80,933	1,03,58,737	90,24,012	55,08,926	10,63,42,053	7,089,470	87,739	7,177,209
18	...	...	...	...	...	22,17,00,777	14,780,052	2,300,746	17,080,798
19	...	...	...	...	...	1,10,06,881	733,792	2,521,969	3,255,761
20	...	...	...	...	...	36,89,687	245,979	217,391	463,370
21	...	...	...	...	...	1,44,05,500	960,367	35,704	996,071
22	...	...	...	...	...	65,149	4,343	9,260	13,603
23	...	...	...	...	...	25,08,67,994	16,724,533	5,085,070	21,809,603
24	6,12,87,683	6,52,24,917	3,35,35,536	3,75,53,476	1,71,04,901	97,38,67,347	64,924,490	20,208,598	85,133,088
25	*18,70,264*	*46,11,080*	*37,30,641*	*12,07,754*	*26,39,924*	*3,28,52,283*	*2,190,152*	...	*2,190,152*
26	5,94,17,419	6,06,13,837	3,48,04,895	3,63,45,722	1,44,64,977	94,10,15,064	62,734,338	20,208,598	82,942,936
27	...	...	...	...	...	12,12,86,978	8,085,799	2,424,059	10,509,858
28	71,11,542	16,82,505	...	25,94,077	...	1,61,66,193	1,077,746	45,434	1,123,180
29	...	...	...	...	...	44,91,777	299,452	60,909	360,361
30	71,11,542	16,82,505	...	25,94,077	...	14,19,44,948	9,462,997	2,530,402	11,993,399

(a) According to actuarial calculation, the amounts, of Capital redeemed in the year 1914-15 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 280:—

	£
East Indian Railway Annuity	216,826
Eastern Bengal Railway Annuity	22,173
Scinde Punjab and Delhi Railway Annuity	68,149
Great Indian Peninsula Railway Annuity	479,461
Madras Railway Annuity	112,167
	898,776

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	255	1,386	1,641
Opium	111	159	270
Salt	1,646	46	1,692
Stamps	56,133	...	56,133
Excise	266	73	339
Customs	624	...	624
Forest	520	3,525	4,045
TOTAL	59,555	5,189	64,744
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,246,224	2,246,224
Posts and Telegraphs	145,506	63,642	209,148
Mint	9,359	45	9,404
Salaries and Expenses of Civil Departments:			
General Administration	133,092	274,898	407,990
Law and Justice	450	809	1,259
Police	...	1,205	1,205
Ports and Pilotage	...	1	1
Education	...	10,320	10,320
Ecclesiastical	...	413	413
Medical	...	6,340	6,340
Political	18,057	5,918	23,975
Agriculture	...	2,631	2,631
Scientific and Miscellaneous Departments	27,874	6,941	34,815
TOTAL	179,473	309,476	488,949
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,550	10,550
Civil Furlough and Absentee Allowances	...	359,838	359,838
Superannuation Allowances and Pensions	...	2,065,655	2,065,655
Stationery and Printing	105,818	7,589	113,407
Miscellaneous	...	128,114	128,114
TOTAL	105,818	2,571,746	2,677,564
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	18,236	...	18,236
Carried over	517,947	5,196,322	5,714,269

in ENGLAND for the Year ended 31st March 1915.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	517,947	5,196,322	5,714,269
Railways:			
State Railways:			
Interest on Debt	...	3,625,050	3,625,050
Annuities in purchase of Railways	...	3,357,665	3,357,665
Sinking Funds	...	199,554	199,554
Interest Chargeable against Companies on Advances . . .	...	81,250	81,250
Interest on Capital deposited by Companies	...	1,932,369	1,932,369
TOTAL .	...	9,195,888	9,195,888
Irrigation:			
Major Works:			
Interest on Debt	...	125,379	125,379
Minor Works and Navigation	253	...	253
TOTAL .	253	125,379	125,632
Other Public Works:			
Civil Works	25,521	62,218	87,739
Military Services:			
Army:			
Effective	756,363	1,544,383	2,300,746
Non-Effective	...	2,521,969	2,521,969
Marine:			
Effective	83,598	107,706	191,304
Non-Effective	...	26,087	26,087
Military Works	35,704	...	35,704
Special Defences (1902)	9,260	...	9,260
TOTAL .	884,925	4,200,145	5,085,070
Total Expenditure charged against Revenue:	1,428,646	18,779,952	20,208,598
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	2,408,016	16,043	2,424,059
Irrigation Works	45,434	...	45,434
Initial Expenditure on New Capital at Delhi . . .	47,799	13,110	60,909
TOTAL £	2,501,249	29,153	2,530,402

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue (*a*)	10,336,078	10,885,461	21,221,539
Opium	1,572,218	...	1,572,218
Salt	3,910,790	...	3,910,790
Stamps	2,589,799	2,492,244	5,082,043
Excise	2,501,481	6,355,400	8,856,881
Provincial Rates	259	38,555	38,814
Customs	6,347,201	...	6,347,201
Income Tax	1,115,291	921,442	2,036,733
Forest	56,492	1,924,160	1,980,652
Registration	6,115	479,180	485,295
Tributes from Native States	609,827	...	609,827
TOTAL	29,045,551	23,096,442	52,141,993
Interest	518,673	322,505	841,178
Posts and Telegraphs	3,557,103	...	3,557,103
Mint	69,498	...	69,498
Receipts by Civil Departments:			
Law and Justice	62,973	638,129	701,102
Police	5,220	136,061	141,281
Ports and Pilotage	...	140,339	140,339
Education	6,626	259,624	266,250
Medical	753	83,372	84,125
Agriculture	8,984	54,233	63,217
Scientific and Miscellaneous Departments	11,116	96,433	107,549
TOTAL	95,672	1,408,191	1,503,863
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	95,805	68,359	164,164
Stationery and Printing	45,838	51,756	97,594
Exchange	1,729	...	1,729
Miscellaneous	180,111	170,267	350,378
TOTAL	323,483	290,382	613,865
Carried over	33,609,980	25,117,520	58,727,500

(*a*) *Contributions between* Imperial and Provincial revenues which were hitherto adjusted by addition to or deduction from the Imperial

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1915.

at R 15=£1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	33,609,980	25,117,520	58,727,500
Railways:			
State Railways (Gross Receipts)	36,096,240	8,503	36,104,743
Deduct—Working Expenses	*19,677,337*	*8,474*	*19,685,811*
„ Surplus Profits paid to Companies, etc. . . .	*690,898*	...	*690,898*
Net Receipts	15,728,005	29	15,728,034
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	23,396	...	23,396
TOTAL .	15,751,401	29	15,751,430
Irrigation:			
Major Works:			
Direct Receipts	1,123,205	1,635,285	2,758,490
Portion of Land Revenue due to Irrigation	903,733	764,131	1,667,864
Minor Works and Navigation	100,120	154,495	254,615
TOTAL .	2,127,058	2,553,911	4,680,969
Other Public Works:			
Civil Works	52,640	235,579	288,219
Military Receipts:			
Army:			
Effective	661,659	...	661,659
Non-Effective	86,650	...	86,650
Marine	198,115	...	198,115
Military Works	80,382	...	80,382
TOTAL .	1,026,806	...	1,026,806
Transfer between Imperial and Provincial Revenues (*a*)	*—2,481,649*	+2,481,649	...
GRAND TOTAL REVENUE £	50,086,236	30,388,688	80,474,924

or Provincial share of Land Revenue are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues."

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £ at

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	282,264	125,909	408,173
Assignments and Compensations	558,401	691,891	1,250,292
Charges in respect of collection, *viz.*—			
Land Revenue	319,644	3,592,733	3,912,377
Opium (including cost of Production)	653,819	...	653,819
Salt (including cost of Production)	358,825	...	358,825
Stamps	*—9,410*	73,140	63,730
Excise	143,714	315,632	459,346
Provincial Rates	...	...	...
Customs	263,655	...	263,655
Income Tax	16,435	16,191	32,626
Forest	72,009	1,141,754	1,213,763
Registration	1,900	256,080	257,980
TOTAL	2,661,256	6,213,330	8,874,586
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,036,005*	239,621	*—1,796,384*
Interest on other Obligations	741,417	...	741,417
TOTAL	*—1,294,588*	239,621	*—1,054,967*
Posts and Telegraphs	3,048,115	...	3,048,115
Mint	132,278	...	132,278
Salaries and Expenses of Civil Departments:			
General Administration	731,368	908,880	1,640,248
Law and Justice	224,901	4,084,637	4,309,538
Police	264,804	4,970,999	5,235,803
Ports and Pilotage	...	208,655	208,655
Education	116,239	3,182,255	3,298,494
Ecclesiastical	126,806	...	126,806
Medical	145,925	1,361,970	1,507,895
Political	889,679	209,681	1,099,360
Agriculture	60,617	502,937	563,554
Scientific and Miscellaneous Departments	291,861	138,814	430,675
TOTAL	2,852,200	15,568,828	18,421,028
Miscellaneous Civil Charges:			
Territorial and Political Pensions	198,071	...	198,071
Civil Furlough and Absentee Allowances	601	...	601
Superannuation Allowances and Pensions	116,049	1,298,030	1,414,079
Stationery and Printing	92,987	525,872	618,859
Miscellaneous	178,249	223,961	402,210
TOTAL	585,957	2,047,863	2,633,820
Carried over	7,985,218	24,069,642	32,054,860

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1915.
Rs. 15 = £1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	7,985,218	24,069,642	32,054,860
Famine Relief and Insurance:			
Famine Relief	176,213	103,672	279,885
Construction of Protective Railways	*—1,311*	...	*—1,311*
Construction of Protective Irrigation Works	483,075	...	483,075
Reduction or Avoidance of Debt	25,210	194,905	220,115
TOTAL .	683,187	298,577	981,764
Railways:			
State Railways:			
Interest on Debt	4,189,391	...	4,189,391
Interest Chargeable against Companies on Advances	16,523	...	16,523
Interest on Capital deposited by Companies	54,098	...	54,098
Subsidized Companies: Land, etc.	97,473	517	97,990
Miscellaneous Railway Expenditure	87,225	...	87,225
TOTAL .	4,444,710	517	4,445,227
Irrigation:			
Major Works:			
Working Expenses	604,321	685,072	1,289,393
Interest on Debt	580,537	703,613	1,284,150
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	59,863	...	59,863
Minor Works and Navigation	302,060	693,170	995,230
TOTAL .	1,546,781	2,081,855	3628,636
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	459	459
Civil Works	961,221	6,127,790	7,089,011
TOTAL .	961,221	6,128,249	7,089,470
Military Services:			
Army:			
Effective	14,780,052	...	14,780,052
Non-Effective	733,792	...	733,792
Marine	245,979	...	245,979
Military Works	960,367	...	960,367
Special Defences (1902)	4,343	...	4,343
TOTAL .	16,724,533	...	16,724,533
TOTAL .	32,345,650	32,578,840	64,924,490
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*2,190,152*	*2,190,152*
GRAND TOTAL EXPENDITURE £	32,345,650	30,388,688	62,734,338

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1915.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£ 1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue (*a*) . .	20,62,489	21,93,786	2,87,44,169	2,08,77,166	1,27,49,270	3,74,50,156	1,42,28,044	1,66,02,935	70,04,523	94,07,881	37,20,745	15,50,41,164	10,336,078
Opium	27,178	41,684	4,02,093	7,92,119	1,93,10,929	6,02,295	6,14,811	3,49,959	3,86,012	5,02,834	5,53,060	2,35,83,274	1,572,218
Salt	1,56,28,033	...	1,17,06,298	1,49,70,019	1,40,25,260	...	...	23,29,911	1,471	...	849	5,86,61,841	3,910,790
Stamps	8,44,322	6,19,027	69,49,142	40,29,618	1,01,34,132	59,09,077	27,19,031	17,14,101	34,02,114	18,10,646	7,15,788	3,88,46,998	2,589,799
Excise	21,77,614	3,54,363	1,83,09,367	...	...	31,11,075	34,60,654	44,47,091	28,98,262	27,63,791	...	3,75,22,217	2,501,481
Provincial Rates . . .	991	2,897	...	...	...	...	...	...	...	...	...	3,888	259
Customs	20,518	...	88,22,090	4,49,72,688	2,88,39,684	1,91,014	5,990	1,20,78,213	22,876	2,54,937	...	9,52,08,010	6,347,201
Income Tax	27,09,642	1,66,139	20,15,159	34,63,285	34,92,305	13,19,898	8,94,154	12,73,073	7,12,112	4,54,455	2,29,144	1,67,29,366	1,115,291
Forest	6,09,377	2,38,013	...	...	...	...	...	...	...	...	...	8,47,390	56,492
Registration . .	47,322	44,404	...	...	...	...	...	...	...	...	...	91,726	6,115
Tributes from Native States .	18,81,672	...	44,96,519	14,01,838	67,701	3,21,000	1,43,824	4,53,150	85,500	2,46,187	50,100	91,47,391	609,827
TOTAL .	2,60,09,058	36,60,313	8,14,44,837	9,05,07,033	8,86,19,281	4,89,04,515	2,20,66,508	3,92,48,433	1,45,12,870	1,54,40,731	52,69,686	43,56,83,265	29,045,551
Interest . . .	47,31,226	28,694	5,89,161	11,91,079	11,78,662	...	55,697	...	5,584	...	...	77,80,103	518,673
Posts and Telegraphs .	5,33,56,553	...	...	...	...	...	...	...	...	...	...	5,33,56,553	3,557,103
Mint . . .	42,016	...	...	10,00,449	...	...	...	...	...	...	...	10,42,465	69,498
Receipts by Civil Departments.													
Law and Justice . . .	7,63,689	1,80,899	...	...	...	...	...	...	...	...	...	9,44,588	62,973
Police	44,988	33,308	...	...	...	...	...	...	...	...	...	78,296	5,220
Ports and Pilotage . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Education . . .	74,599	24,800	...	...	...	...	...	...	...	...	...	99,399	6,626
Medical . . .	7,503	3,788	...	...	...	...	...	...	...	...	...	11,291	753
Agriculture . . .	1,32,774	1,993	...	...	...	...	...	...	...	...	...	1,34,767	8,984
Scientific and Miscellaneous Departments . . .	1,66,456	283	...	...	...	...	...	...	...	...	...	1,66,739	11,116
TOTAL .	11,90,009	2,45,071	...	...	...	...	...	...	...	...	...	14,35,080	95,672

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,96,716	21,324	1,26,176	1,36,148	1,88,323	1,82,085	1,14,724	89,597	88,218	64,559	29,195	14,37,065	95,805
Stationery and Printing	4,72,912	23,666	21,409	3,213	439	84,662	78,641	2,017	197	...	408	6,87,564	45,838
Exchange	25,942	...	...	...	...	...	...	...	...	...	...	25,942	1,729
Miscellaneous	21,39,052	1,19,089	75,774	1,38,023	43,447	22,154	62,158	74,622	15,314	3,669	8,370	27,01,672	180,111
TOTAL	30,34,622	1,64,079	2,23,359	2,77,384	2,32,209	2,88,901	2,55,523	1,66,236	1,03,729	68,228	37,973	48,52,243	323,483
Railways:													
State Railways (Gross Receipts)	54,14,43,601	...	...	...	...	...	...	...	...	...	...	54,14,43,601	36,096,240
Deduct—Working Expenses	*29,51,60,055*	...	...	...	...	...	...	...	...	...	...	*29,51,60,055*	*19,677,337*
Surplus Profits paid to Companies, etc.	*1,03,63,467*	...	...	...	...	...	...	...	...		...	*1,03,63,467*	*690,898*
Net Receipts	23,59,20,079	...	...	...	...	...	...	...	...	...	...	23,59,20,079	15,728,005
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	3,50,932	...	...	...	...	...	...	...	...	...	...	3,50,932	23,396
TOTAL	23,62,71,011	...	...	...	...	...	...	...	...	...	...	23,62,71,011	15,751,401
Irrigation:													
Major Works:													
Direct Receipts	...	8,24,356	1,50,149	8,42,618	1,26,981	2,68,703	1,21,98,605	11,14,152	12,23,200	98,812	...	1,68,48,076	1,123,205
Portion of Land Revenue due to Irrigation	...	66,455	51,23,785	12,50,902	...	18,22,754	50,87,282	1,99,748	...	5,068	...	1,35,55,994	903,733
Minor Works and Navigation	65,606	...	...	1,88,484	2,67,958	14,597	9,28,866	...	36,291	...	...	15,01,802	100,120
TOTAL	65,606	8,91,311	52,73,934	22,82,004	3,94,939	21,06,054	1,82,14,753	13,13,900	12,59,491	1,03,880	...	3,19,05,872	2,127,058
Other Public Works:													
Civil Works	3,06,653	1,65,444	10,274	24,315	57,091	34,976	1,03,000	14,739	25,131	45,837	2,092	7,89,602	52,640
Military Receipts:													
Army:													
Effective	99,24,893	...	...	...	...	...	...	...	...	...	...	99,24,893	661,659
Non-Effective	12,99,748	...	...	...	...	...	...	...	...	...	...	12,99,748	86,650
Marine	29,71,715	...	...	...	...	...	...	...	...	...	...	29,71,715	198,115
Military Works	12,05,734	...	...	...	...	...	...	...	...	...	...	12,05,734	80,382
TOTAL	1,54,02,090	...	...	...	...	...	...	...	...	...	...	1,54,02,090	1,026,806
Transfers between Imperial and Provincial Revenues (a)	...	...	*—29,95,256*	*—29,11,765*	*—68,05,878*	*—56,18,894*	*—40,12,567*	*—51,32,624*	*—37,52,117*	*—38,37,803*	*—21,57,837*	*—3,72,24,739*	*—2,481,649*
TOTAL IMPERIAL REVENUE	34,04,08,844	51,54,912	8,45,46,309	9,23,70,501	8,36,76,304	4,57,15,552	3,66,82,914	3,56,10,734	1,21,54,688	1,18,20,373	31,51,914	75,12,93,545	50,086,236

(a) Contributions between Imperial and Provincial Revenues, which were hitherto adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue, are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues".

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1915.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	£
Refunds and Drawbacks	84,621	19,080	4,12,679	19,86,418	8,01,493	1,24,730	96,932	5,96,288	46,529	38,336	23,855	42,33,961	282,264
Assignments and Compensations	34,48,496	18,212	9,51,847	9,29,969	99,083	2,11,842	63,524	1,244	54,262	25,36,700	60,836	83,76,015	558,401
Charges in respect of Collection, *viz.*—													
Land Revenue	7,43,387	6,48,563	...	...	23,07,065	...	...	...	10,95,652	...	...	47,94,667	319,644
Opium (including cost of Production)	7,768	...	...	8,245	22 902	97,68,306	...	...	...	...	...	98,07,281	653,819
Salt (including cost of Production)	12,76,509	...	14,21,634	22,78,198	2,86,747	...	...	45,934	72,502	...	852	53,82,376	358,825
Stamps	*—12,60,863*	22,608	2,16,888	1,18,745	3,11,132	1,21,390	85,555	45,787	1,09,813	55,764	32,031	*—1,41,150*	*—9,410*
Excise	1,16,436	13,244	9,16,869	...	...	1,15,015	1,07,669	6,38,766	1,41,375	1,06,336	...	21,55,710	143,714
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,14,611	15,34,302	13,53,720	...	...	6,36,410	15,777	...	...	39,54,820	263,655
Income Tax	2,733	916	20,611	82,924	77,043	145	6,307	23,277	22,412	7,744	2,411	2,46,523	16,435
Forest	9,54,544	1,25,593	...	...	...	...	...	...	...	...	...	10,80,137	72,009
Registration	16,378	12,124	...	...	...	...	...	...	...	...	...	28,502	1,900
TOTAL	53,90,009	8,60,340	43,55,139	69,38,801	52,62,245	1,03,41,428	3,59,987	19,87,706	15,58,322	27,44,880	1,19,985	3,99,18,842	2,661,256
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—3,05,40,067*	...	...	...	...	...	...	...	...	...	...	*—3,05,40,067*	*—2,036,005*
Interest on other Obligations	90,84,144	211	1,73,955	5,26,227	1,45,648	7,95,521	1,25,334	87,221	82,634	70,917	29,437	1,11,21,249	741,417
TOTAL	*—2,14,55,923*	211	1,73,955	5,26,227	1,45,648	7,95,521	1,25,334	87,221	82,634	70,917	29,437	*—1,94,18,818*	*—1,294,588*
Posts and Telegraphs	4,57,21,728	...	...	...	...	...	...	...	...	...	...	4,57,21,728	3,048,115
Mint	14,39,952	...	...	5,44,219	...	...	...	...	...	...	...	19,84,171	132,278
Salaries and Expenses of Civil Departments:													
General Administration	68,50,911	3,36,534	4,65,999	7,38,719	4,80,466	4,17,197	4,58,002	6,09,879	2,65,633	1,95,499	1,51,684	1,09,70,523	731,368
Law and Justice	25,10,497	8,63,013	...	...	...	...	...	...	...	...	...	33,73,510	224,901
Police	21,66,670	18,05,391	...	...	...	...	...	...	...	...	...	39,72,061	264,804
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	12,40,817	5,02,767	...	...	...	...	...	...	...	...	...	17,43,584	116,239
Ecclesiastical	2,21,974	43,958	3,23,132	3,22,831	1,90,758	2,59,009	2,46,590	1,43,624	33,102	97,927	19,183	19,02,088	126,806
Medical	19,38,359	2,50,517	...	...	...	...	...	...	...	...	...	21,88,876	145,925
Political	88,94,314	31,60,054	54,193	4,88,971	5,400	1,19,032	6,23,229	...	...	...	...	1,33,45,193	889,679
Agriculture	7,95,946	84,757	...	...	...	...	28,555	...	...	...	...	9,09,258	60,617
Scientific and Miscellaneous Departments	43,34,470	8,889	...	...	2,026	...	...	32,117	...	411	...	43,77,913	291,861
TOTAL	2,89,53,958	70,55,880	8,43,324	15,50,521	6,78,650	7,95,238	13,56,376	7,85,620	2,98,735	2,93,837	1,70,867	4,27,83,006	2,852,200

Miscellaneous Civil Charges:													
Territorial and Political Pensions	2,14,009	60,278	3,13,673	5,06,921	7,45,598	7,02,312	73,494	1,50,766	30,670	1,68,752	4,592	29,71,065	198,071
Civil Furlough and Absentee Allowances	1,837	...	2,065	4,212	...	...	...	...	904	...	...	9,018	601
Superannuation Allowances and Pensions	14,66,218	1,70,864	27,049	10,137	38,058	23,345	1,983	350	2,730	...	...	17,40,734	116,049
Stationery and Printing	1,16,386	1,12,161	4,56,779	5,94,881	65,220	...	30,154	2,697	14,928	932	655	13,94,793	92,987
Miscellaneous	20,21,110	47,688	44,426	1,18,636	86,240	1,06,309	1,65,342	43,799	14,558	11,452	14,184	26,73,744	178,249
TOTAL	38,19,560	3,90,991	8,43,992	12,34,787	9,35,116	8,31,966	2,70,973	1,97,612	63,790	1,81,136	19,431	87,89,354	585,957
Famine Relief and Insurance:													
Famine Relief	2,42,569	...	...	57,099	...	20,33,562	1,97,350	...	...	1,12,621	...	26,43,201	176,213
Construction of Protective Railways	*—19,669*	...	...	...	...	...	...	...	...	...	...	*—19,669*	*—1,311*
Construction of Protective Irrigation Works	*—8,97,948*	...	3,91,715	44,01,326	2,534	13,36,543	...	5,103	1,71,946	18,34,906	...	72,46,125	483,075
Reduction or Avoidance of Debt	3,78,149	...	...	...	...	...	...	...	...	...	...	3,78,149	25,210
TOTAL	*—2,96,899*	...	3,91,715	44,58,425	2,534	33,70,105	1,97,350	5,103	1,71,946	19,47,527	...	1,02,47,806	683,187
Railways:													
State Railways:													
Interest on Debt	6,28,40,859	...	...	...	...	...	...	...	...	...	...	6,28,40,859	4,189,391
Interest chargeable against Companies on Advances	2,47,846	...	...	...	...	...	...	...	...	...	...	2,47,846	16,523
Interest on Capital deposited by Companies	8,11,473	...	...	...	...	...	...	...	...	...	...	8,11,473	54,098
Subsidized Companies: Land, &c.	14,62,087	...	...	...	...	...	...	...	...	...	...	14,62,087	97,473
Miscellaneous Railway Expenditure	13,08,380	...	...	...	...	...	...	...	...	...	...	13,08,380	87,225
TOTAL	6,66,70,645	...	...	...	...	...	...	...	...	...	...	6,66,70,645	4,444,710
Irrigation:													
Major Works:													
Working Expenses	...	3,44,400	12,58,034	7,63,078	1,28,850	4,46,691	43,98,545	9,36,825	7,10,512	77,880	...	90,64,815	604,321
Interest on Debt	*—18,80,683*	7,79,522	14,98,994	11,91,625	2,04,433	6,89,741	35,39,436	8,48,197	11,95,326	6,41,469	...	87,08,060	580,537
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	8,97,948	...	...	...	...	...	...	...	...	...	...	8,97,948	59,863
Minor Works and Navigation	3,03,675	43,475	5,691	15,84,622	13,80,504	46,331	9,98,049	...	1,68,545	...	...	45,30,892	302,060
TOTAL	*—6,79,060*	11,67,397	27,62,719	35,39,325	17,13,787	11,82,763	89,36,030	17,85,022	20,74,383	7,19,349	...	2,32,01,715	1,546,781
Other Public Works:													
Civil Works	41,43,753	32,21,382	5,52,627	12,08,036	13,46,138	11,23,803	5,65,081	7,44,918	3,93,828	10,80,752	87,991	1,44,18,309	961,221
Military Services:													
Army:													
Effective	22,17,00,777	...	...	...	...	...	...	...	...	...	...	22,17,00,777	14,780,052
Non-Effective	1,10,06,881	...	...	...	...	...	...	...	...	...	...	1,10,06,881	733,792
Marine	36,89,687	...	...	...	...	...	...	...	...	...	...	36,89,687	245,979
Military Works	1,44,05,500	...	...	...	...	...	...	...	...	...	...	1,44,05,500	960,367
Special Defences (1902)	65,149	...	...	...	...	...	...	...	...	...	...	65,149	4,343
TOTAL	25,08,67,994	...	...	...	...	...	...	...	...	...	...	25,08,67,994	16,724,533
TOTAL IMPERIAL EXPENDITURE	38,45,75,717	1,26,96,201	99,23,471	2,00,00,341	1,00,84,118	1,84,40,824	1,18,11,131	55,93,202	46,43,638	70,38,398	3,77,711	48,51,84,752	32,345,650

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India* showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1915.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue (*a*)	...	...	2,87,44,168	3,02,73,448	1,55,17,803	2,47,38,079	1,42,28,045	2,80,04,472	86,17,829	94,12,949	37,45,131	16,32,81,924	10,885,461
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	69,49,142	40,29,619	1,01,34,133	59,09,078	27,19,031	17,14,100	34,02,114	18,10,647	7,15,788	3,73,83,652	2,492,244
Excise	...	...	1,83,09,367	2,20,07,779	1,53,74,624	93,33,227	34,60,653	44,47,092	86,94,785	32,91,371	54,12,099	9,53,30,997	6,355,400
Provincial Rates	...	...	...	...	1,70,453	2,27,357	39,442	...	1,25,559	...	15,512	5,78,323	38,555
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	20,14,175	34,34,204	34,92,305	13,18,014	8,94,153	12,73,072	7,12,113	4,54,454	2,29,143	1,38,21,633	921,442
Forest	...	...	39,41,537	46,80,242	13,04,496	31,35,235	14,38,005	97,07,694	5,49,779	32,72,529	8,32,877	2,88,62,394	1,924,160
Registration	...	...	22,43,183	7,53,619	18,12,868	6,87,167	3,52,872	2,31,049	6,46,731	3,47,873	1,12,335	71,87,697	479,180
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	6,22,01,572	6,51,78,911	4,78,06,682	4,53,48,157	2,31,32,201	4,53,77,479	2,27,48,910	2,35,89,823	1,10,62,885	34,64,46,620	23,096,442
Interest	...	...	4,42,929	15,26,317	4,14,486	16,58,397	2,24,646	1,30,615	1,82,380	1,90,902	66,896	48,37,568	322,505
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	...	17,69,485	11,28,051	16,94,395	11,49,757	9,96,615	10,71,107	9,99,183	5,36,219	2,27,127	95,71,939	638,129
Police	...	...	4,94,132	2,59,452	1,77,419	79,991	1,72,730	6,44,811	39,897	23,907	1,48,580	20,40,919	136,061
Ports and Pilotage	...	...	68	1,29,876	15,52,988	...	...	4,21,961	70	...	112	21,05,075	140,339
Education	...	...	3,23,120	6,00,079	8,47,110	6,09,306	4,77,429	3,53,679	2,99,643	2,14,529	1,69,456	38,94,351	259,624
Medical	...	...	1,51,561	3,06,151	3,94,558	1,44,935	85,922	1,06,258	18,569	18,668	23,965	12,50,587	83,372
Agriculture	...		1,19,810	1,17,134	71,678	1,80,094	1,72,827	14,112	18,242	1,10,341	9,256	8,13,494	54,233
Scientific and Miscellaneous Departments.	...	...	8,67,866	46,128	4,61,291	21,263	7,159	2,177	2,837	28,184	9,594	14,46,499	96,433
TOTAL	...	...	37,26,042	25,86,871	51,99,439	21,85,346	19,12,682	26,14,105	13,78,441	9,31,848	5,88,090	2,11,22,864	1,408,191

Miscellaneous													
Receipts in aid of Superannuation, etc.	...	...	1,05,362	4,55,430	58,567	89,365	82,867	18,283	31,838	1,78,420	5,259	10,25,391	68,359
Stationery and Printing	...	...	1,26,551	1,24,721	1,49,604	1,54,113	79,627	47,328	30,478	57,202	6,718	7,76,342	51,756
Miscellaneous	...	...	2,24,891	1,02,969	6,71,057	4,26,445	4,17,971	74,187	4,03,161	2,07,555	25,770	25,54,006	1,70,267
TOTAL	...	...	4,56,804	6,83,120	8,79,228	6,69,923	5,80,465	1,39,798	4,65,477	4,43,177	37,747	43,55,739	290,382
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,27,545	1,27,545	8,503
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	*1,27,109*	*1,27,109*	*8,474*
Net Receipts	...	...	...	...	...	...	...	...	...	...	436	436	29
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	436	436	29
Irrigation.													
Major Works:													
Direct Receipts	...	...	1,50,150	8,42,617	1,26,981	99,87,724	1,21,98,605	...	12,23,200	...	...	2,45,29,277	1,635,285
Portion of Land Revenue due to Irrigation.	...	...	51,23,785	12,50,902	...	...	50,87,281	...	...	...	...	1,14,61,968	764,131
Minor Works and Navigation	...	...	2,28,844	1,88,484	2,67,958	1,88,426	53,117	13,02,403	36,292	51,898	...	23,17,422	154,495
TOTAL	...	...	55,02,779	22,82,003	3,94,939	1,01,76,150	1,73,39,003	13,02,403	12,59,492	51,898	...	3,83,08,667	2,553,911
Other Public Works:													
Civil Works	...	...	4,08,800	4,15,001	7,09,243	4,62,612	4,04,724	3,23,611	3,74,440	2,61,873	1,73,375	35,33,679	235,579
Military Receipts:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.(a)	...	...	29,95,256	29,11,763	68,05,878	56,18,894	40,12,567	51,32,624	37,52,117	38,37,803	21,57,837	3,72,24,739	2,481,649
TOTAL PROVINCIAL. REVENUE.	...	...	7,57,34,182	7,55,83,986	6,22,09,895	6,61,19,479	4,76,06,288	5,50,20,635	3,01,61,257	2,93,07,324	1,40,87,266	45,58,30,312	30,388,688

(a) Contributions between Imperial and Provincial Revenues, which were hitherto adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue, are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues."

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1915.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	...	...	2,49,450	8,43,955	2,00,906	1,53,610	1,00,909	1,65,368	60,839	66,408	47,194	18,88,639	125,909
Assignments and Compensations.	...	...	2,77,559	98,19,684	34,273	1,17,213	38,018	—844	54,659	20,791	17,020	1,03,78,373	691,891
Charges in respect of Collection, *viz.*—													
Land Revenue	...	...	1,25,47,258	89,04,087	33,89,970	91,84,818	49,87,071	68,14,945	24,69,531	41,15,623	14,77,681	5,38,90,984	3,592,733
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,16,888	1,18,744	3,11,133	1,21,391	85,555	45,786	1,09,813	55,764	32,031	10,97,105	73,140
Excise	...	...	9,16,870	11,43,213	7,17,585	3,45,043	1,07,669	6,38,767	4,24,126	3,19,009	1,22,192	47,34,474	315,632
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	20,610	82,923	77,042	146	6,307	23,277	22,412	7,744	2,410	2,42,871	16,191
Forest	...	...	28,60,685	24,87,925	6,70,935	23,17,740	8,89,302	46,80,447	3,84,371	19,36,569	8,98,339	1,71,26,313	1,141,754
Registration	...	...	12,73,585	3,70,772	11,17,210	2,93,128	1,22,006	1,05,981	3,65,689	1,28,308	64,513	38,41,192	256,080
TOTAL	...	...	1,83,62,905	2,37,71,303	65,19,054	1,25,33,089	63,36,837	1,24,73,727	38,91,440	66,50,216	26,61,380	9,31,99,951	6,213,380
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,28,076	8,14,015	4,39,663	14,17,859	1,85,536	93,028	1,05,125	1,74,443	36,563	35,94,308	239,621
Interest on other Obligations.	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,28,076	8,14,015	4,39,663	14,17,859	1,85,536	93,028	1,05,125	1,74,443	36,563	35,94,308	239,621
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	15,22,569	21,15,164	24,18,157	17,54,705	13,27,042	15,72,207	13,45,502	9,71,025	6,06,828	1,36,33,199	908,880
Law and Justice	...	...	98,07,486	70,59,520	1,27,29,028	89,95,752	61,89,018	65,99,347	50,10,991	35,69,113	13,09,299	6,12,69,554	4,084,637
Police	...	...	1,09,30,808	1,04,25,121	1,03,72,545	1,25,99,303	62,48,665	1,34,74,754	47,22,728	34,60,413	23,30,651	7,45,64,988	4,970,999
Ports and Pilotage	...	...	36,552	1,74,032	13,78,205	...	...	14,79,283	1,029	...	60,729	31,29,830	208,655
Education	...	...	78,31,353	83,03,180	92,07,022	70,23,430	42,20,202	31,67,165	36,87,752	26,95,062	15,98,655	4,77,33,821	3,182,255
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	25,18,219	25,00,114	30,15,154	32,50,301	28,23,490	32,14,760	10,03,189	13,98,606	7,05,722	2,04,29,555	1,361,970
Political	...	...	85,269	5,15,841	18,358	3,960	...	18,26,178	57,363	34,483	6,03,759	31,45,211	209,681
Agriculture	...	...	8,33,060	12,45,834	10,22,161	12,20,008	11,45,530	5,31,738	4,73,448	7,37,746	2,84,524	75,44,046	502,937
Scientific and Miscellaneous Departments.	...	...	9,68,100	1,49,990	5,16,108	86,787	1,01,133	80,931	25,933	68,995	84,227	20,82,207	138,814
TOTAL	...	...	3,45,83,416	3,24,88,796	4,06,76,738	3,49,34,246	2,20,55,080	3,19,46,363	1,63,27,938	1,29,35,449	75,84,394	23,35,32,411	15,568,828

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	33,83,557	38,24,933	31,98,648	36,11,280	22,61,743	10,72,693	9,21,218	8,88,283	3,08,095	1,94,70,450	1,298,030
Stationery and Printing	...	...	14,79,937	15,34,087	12,69,717	9,73,237	7,70,683	7,29,399	5,55,141	4,01,092	1,69,788	78,88,081	525,872
Miscellaneous	...	...	4,19,234	6,20,129	4,38,208	2,26,402	4,43,698	4,85,695	1,40,776	1,62,041	4,23,223	33,59,406	223,961
TOTAL	...	...	52,82,728	59,79,149	49,06,573	48,15,919	34,76,124	22,87,787	16,17,135	14,51,416	9,01,106	3,07,17,937	2,047,863
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	15,55,076	...	...	...	...	...	15,55,076	103,672
Reduction or Avoidance of Debt	...	...	2,50,000	13,70,000	60,000	4,50,000	1,40,000	...	2,00,000	4,53,574	...	29,23,574	194,905
TOTAL	...	...	2,50,000	13,70,000	60,000	20,05,076	1,40,000	...	2,00,000	4,53,574	...	44,78,650	298,577
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	2,648	...	...	...	...	5,112	7,760	517
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	2,648	...	...	...	...	5,112	7,760	517
Irrigation:													
Major Works:													
Working Expenses	...	...	12,58,033	7,63,077	1,28,850	30,17,065	43,98,545	...	7,10,512	...	...	1,02,76,082	685,072
Interest on Debt	...	...	14,98,995	11,91,625	1,75,578	32,42,269	35,39,437	...	9,06,294	...	...	1,05,54,193	703,613
Minor Works and Navigation	...	...	44,09,655	15,84,623	13,80,504	5,02,805	1,82,198	11,94,795	1,68,545	9,06,729	67,700	1,03,97,554	693,170
TOTAL	...	...	71,66,683	35,39,325	16,84,932	67,62,139	81,20,180	11,94,795	17,85,351	9,06,729	67,700	3,12,27,834	2,081,855
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	...	6,887	6,887	459
Civil Works	...	...	1,63,04,790	1,13,51,206	1,24,73,724	76,16,110	91,62,795	1,16,36,015	99,64,909	79,43,260	54,64,048	9,19,16,857	6,127,790
TOTAL	...	...	1,63,04,790	1,13,51,206	1,24,73,724	76,16,110	91,62,795	1,16,36,015	99,64,909	79,43,260	54,70,935	9,19,23,744	6,128,249
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	8,22,78,598	7,93,13,794	6,67,60,684	7,00,87,086	4,94,76,552	5,96,31,715	3,38,91,598	3,05,15,078	1,67,27,190	48,86,32,595	32,578,340
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	*65,44,416*	*37,29,808*	*45,50,782*	*39,67,607*	*18,70,264*	*46,11,080*	*37,30,641*	*12,07,754*	*26,39,924*	*3,28,52,283*	*2,190,152*
TOTAL PROVINCIAL EXPENDITURE	...	...	7,57,34,182	7,55,83,986	6,22,09,895	6,61,19,479	4,76,06,288	5,50,20,635	3,01,61,257	2,93,07,324	1,40,87,266	45,58,30,312	30,388,688

No. 11.—ACCOUNT of Receipts and Disbursements of the Government of India

	No. of Account.	No. of Page.	India.	England.	Total.
			£	£	£
Revenue	2	7	80,474,924	682,742	81,157,666
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	—1,785,270
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	74A	272	2,368,577	...	2,368,577
Capital contributed by Native States towards outlay on State Railways	79A	304	66,666	...	66,666
Outlay of Railway Companies—Repayments	79	303	...	20,407	20,407
Net			...	...	0
Raised and Deposited by Railway Companies—On account of Subscribed Capital	79	303	410,154	1,557,336	1,967,490
Net			...	...	1,967,490
Permanent Debt incurred:					
India 3½ p. c. Stock	82	315	3,333,333	...	
India Bonds				...	
Rupee Loan 3½ p. c.				...	
Debentures of the Indian Midland Railway				...	
Total			3,333,333	...	3,333,333
Net			...	...	2,727,294
Temporary Debt:	82A	316	8,333,333	7,000,000	15,333,333
Net			...	....	14,333,333
Unfunded Debt:					
Deposits of Service Funds	84	317	86,845	...	
Savings Bank Deposits	85	319	7,568,652	...	
Total			7,655,497	...	7,655,497
Net			...	...	0
Deposits and Advances					
Appropriation for Reduction of Debt	App. A.		220,115	...	
Deposits of Local Funds	86	320	6,526,046	...	
Deposits of Sinking Funds	87	320	59,058	...	
Gold Standard Reserve	App. A		(a)8,779,868	(b)10,021,380	
Departmental and Judicial Deposits	89	324	31,653,523	...	
Advances			6,195,340	899,333	
Suspense Accounts	App. A		298,235	...	
Miscellaneous			132,417	4,221	
Total			53,864,602	10,924,934	64,789,536
Net			...	...	0
Carried over			156,507,086	20,185,419	176,692,505

(a) Includes £8,707,000 on account of Bills and Telegraphic Transfers on London.
(b) Includes £600,000 remitted from India by means of Council Bills and £172 on account of profit by Exchange.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1915.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	64,924,490	20,208,598	85,133,088
Deduct—Provincial deficits charged against "Deposits"			*2,190,152*	...	*2,190,152*
TOTAL			62,734,338	20,208,598	82,942,936
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	265	8,085,799	2,424,059	10,509,858
Outlay on Irrigation Works	73	265	1,077,746	45,434	1,123,180
Initial Expenditure on New Capital at Delhi	80	305	299,452	60,909	360,361
Outlay of Railway Companies—(*a*) Payments for Capital Outlay	79	303	—171,039	1,533,699	1,362,660
NET			...	...	1,342,253
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	303	...	...	...
NET			...	...	0
Permanent Debt discharged:					
Sterling Debt—					
India Bonds			...	500,000	
India 3½, 3 and 2½ p. c. Stock (£374,399 cancelled) (*b*)			...	...	
Rupee Debt—	82	315			
4 p. c. Loans			103,579	...	
3 p. c. Loans			(*c*)2,433	...	
Provincial Debentures			27	...	
TOTAL			106,039	500,000	606,039
NET			...	...	0
	82A	316			
Temporary Debts discharged:			1,000,000	...	1,000,000
NET			...	...	0
Unfunded Debt:					
Special Loans	82B	316	184	...	
Deposits of Service Funds	84	317	95,428	...	
Savings Bank Deposits	85	319	12,562,165	...	
TOTAL			12,657,777	...	12,657,777
NET			...	...	5,002,280
Deposits and Advances:					
Balances of Provincial Allotments	72	261	2,190,152	...	
Deposits of Local Funds	86	320	6,630,818	...	
Deposits of Sinking Funds	87	320	22,685	...	
Gold Standard Reserve	App. A		8,732,110	(*d*)10,038,020	
Departmental and Judicial Deposits	89	324	31,561,598	...	
Advances			6,443,804	934,120	
Suspense Accounts	App. A		309,586	...	
Miscellaneous			19,170	2,881	
TOTAL			55,909,923	10,975,021	66,884,944
NET			...	...	2,095,408
Carried over			141,700,035	35,747,720	177,447,755

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £167,651, £12,534 and £97,267 aggregating £277,452 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £199,554 being charged under Railway Revenue Account, Sinking Funds. The remaining £96,947 is on account of Discount Sinking Fund, and the cost of purchase £68,841 is charged in the Accounts, *viz.*, £64,786 under "Interest on Debt" and £4,055, under "State Railways—Interest on Debt."

(*c*) Discharge due to conversion of 3 per cent. Loan to 3½ per cent. Loan [*vide* foot-note (*e*) on page 315].

(*d*) Includes £8,707,000 on account of payment of Bills and Telegraphic Transfers on London.

No. 11—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			156,507,086	20,185,419	176,692,505
Loans and Advances by Imperial Government .	90	333	210,361	...	210,361
NET .			...	...	4,553
Loans and Advances by Provincial Governments .	90A	349	1,244,507	...	1,244,507
NET .			...	...	0
Loans to Local Boards for Railway Construction	91	350	7,411	...	7,411
NET .			...	...	7,411
Remittances—					
Inland Money Orders			37,351,921		
Other Departmental Accounts			1,777		
Net Receipts by Civil Treasuries from—					
Railways			11,360,439		
* Net Receipts from Civil Treasuries by—	App. A				
Posts and Telegraphs			6,115,047		
Marine			5,161,966		
Military Works			983,943		
Military			16,413,122		
Remittance Account between England and India	92	353	11,193,640	14,415,132	
TOTAL .			88,581,855	14,415,132	102,996,987
NET .			...	...	0
Secretary of State's Bills drawn	93	354	...	(b) 7,147,940	7,147,940
Total Receipts .			246,551,220	41,748,491	288,299,711
Opening Balance .	94	355	15,608,253	(a) 8,157,732	23,765,985
GRAND TOTAL .			262,159,473	49,906,223	312,065,696

(a) Of this amount £24,962 represents the funds of the Gold Standard Reserve.
(b) In addition to £600,172 on account of remittance of the Gold Standard Reserve.

in *India* and in *England*, for the Year ended 31st March 1915—*contd.*

	No. of Account.	No. of Page.	India.	England.	Total.
			£	£	£
Brought forward .			141,700,035	35,747,720	177,447,755
Loans and Advances by Imperial Government .	90	333	205,808	...	205,808
Net .			...	...	0
Loans and Advances by Provincial Governments .	90A	349	1,587,632	...	1,587,632
Net .			...	...	343,125
Loans to Local Boards for Railway Construction .	91	350	...	...	...
Net .			...	...	0
Remittances—					
Inland Money Orders	App. A		37,415,953		
Other Local Remittances			55,305		
Other Departmental Accounts			16,565		
Net Payments into Civil Treasuries by—					
Railways			11,470,314		
Net Issues from Civil Treasuries to—					
Posts and Telegraphs			6,110,269		
Marine			5,149,021		
Military Works			982,615		
Military			16,415,545		
Remittance Account between England and India .	92	353	19,673,044	6,245,267	
Total .			97,288,631	6,245,267	103,533,898
Net .			...	...	536,911
Secretary of State's Bills paid	93	354	(d) 6,598,033	...	6,598,033
Total Disbursements .			247,380,139	41,992,987	289,373,126
Closing Balance .	94	355	14,779,334	(c) 7,913,236	22,692,570
GRAND TOTAL .			262,159,473	49,906,223	312,065,696

(c) Of this amount £8,322 represents the funds of the Gold Standard Reserve.
(d) In addition to £600,172 on account of remittance of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section A.—Principal Revenue Heads.

Revenue, £52,141,993. Expenditure, £8,939,330.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					£	£
Revenue . . .	12	Statement of Principal Sources of Ordinary Revenue.	32	47,822,577	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . .	32	1,963,250	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	408,173
Assignments and Compensations.	14	Expenditure	35	...	...	1,250,292
Land Revenue . .	15A	Receipts	36	...	21,221,539	...
„ . . .	15B	Expenditure	39	...	...	3,914,018
Opium . . .	16A	Receipts	40	...	1,572,218	...
„ . . .	16B	Store Account	40	...	...	...
„ . . .	16C	Expenditure	41	...	...	654,089
Salt	17A	Receipts	41	...	3,910,790	...
„	17B	Store Account	42	...	...	...
„	17C	Expenditure	42	...	...	360,517
Stamps . . .	18	Receipts and Expenditure	43	...	5,082,043	119,863
Excise . . .	19	Receipts and Expenditure	44	...	8,856,881	459,685
Provincial Rates . .	20	Receipts and Expenditure	45	...	38,814	...
Customs . . .	21A	Receipts	47	...	6,347,201	...
	21B	Expenditure	52	...	...	264,279
Income Tax . .	22	Receipts and Expenditure . . .	53	...	2,036,733	32,626
Forest . . .	23	Receipts	54	...	1,980,652	...
„ . . .	23	Expenditure	56	...	...	1,217,808
Registration . .	24	Receipts and Expenditure . . .	57	...	485,295	257,980
Tributes . . .	25	Receipts	59	...	609,827	...
				Total .	52,141,993	8,939,330

No. 12.—STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1915.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	Total.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	4,46,07,407	23,29,911	34,28,201	88,94,183	...	1,20,78,213	25,46,145	97,07,694	2,31,049	8,38,22,803	5,40,313	8,32,82,490	161,280	10,610,256	5,16,384	7,849
India General	20,62,489	...	8,44,322	21,77,614	991	...	27,09,642	6,09,377	47,322	84,51,757	34,86,451	49,65,306	...	1,090,783	...	4,552
North-West Frontier Province	21,93,786	...	6,19,027	3,54,363	2,897	...	1,66,139	2,38,013	44,404	36,18,629	44,531	35,74,098	13,183	2,196,933	2,71,114	1,627
Madras	5,74,88,337	...	1,38,98,284	3,66,18,734	...	...	40,29,334	39,41,537	22,43,183	11,82,19,409	51,40,824	11,30,78,585	142,298	41,405,404	7,94,660	2,731
Bombay	5,11,50,614	...	80,59,237	2,20,07,779	...	...	68,97,489	46,80,242	7,53,619	9,35,48,980	1,47,86,238	7,87,62,742	123,258	19,626,477	6,39,007	4,013
Bengal	2,82,67,073	...	2,02,68,265	1,53,74,624	1,70,453	...	69,84,610	13,04,496	18,12,868	7,41,82,389	4,67,589	7,37,14,800	78,698	45,483,077	9,36,668	1,621
United Provinces of Agra and Oudh	6,21,88,235	...	1,18,18,155	1,24,44,302	2,27,357	...	26,37,912	31,35,235	6,87,167	9,31,38,363	6,07,391	9,25,30,972	112,346	47,182,044	8,23,625	1,961
Punjab	2,84,56,089	...	54,38,062	69,21,307	39,442	...	17,88,307	14,38,005	3,52,872	4,44,34,084	3,08,884	4,41,25,200	99,779	19,974,956	4,42,229	2,209
Bihar and Orissa	1,56,22,352	...	68,04,228	1,15,93,047	1,25,559	...	14,24,225	5,49,779	6,46,731	3,67,65,921	2,12,882	3,65,53,039	83,181	34,490,084	4,39,440	1,060
Central Provinces and Berar	1,88,20,830	...	36,21,293	1,10,55,162	...	...	9,08,909	32,72,529	3,47,873	3,80,26,596	37,03,179	3,43,23,417	99,823	13,916,308	3,43,813	2,466
Assam	74,65,876	...	14,31,576	54,12,099	15,512	...	4,58,287	8,32,877	1,12,335	1,57,28,562	1,50,470	1,55,78,092	52,959	6,713,635	2,94,154	2,320
	31,83,23,088	23,29,911	7,62,30,650	13,28,53,214	5,82,211	1,20,78,213	3,05,50,999	2,97,09,784	72,79,423	60,99,37,493	2,94,18,752	58,04,88,741	966,806	242,689,957	6,00,419	2,392
Salt	...	5,63,31,930	...	...	...	...	...	...	...	5,63,31,930	2,55,776	5,60,76,154	...	...	...	...
Customs	...	...	...	...	...	8,31,29,797	...	...	...	8,31,29,797	23,56,041	8,07,73,756	...	...	...	...
Total ₹	31,83,23,088	5,86,61,841	7,62,30,650	13,28,53,214	5,82,211	9,52,08,010	3,05,50,999	2,97,09,784	72,79,423	74,93,99,220	3,20,60,569	71,73,38,651	966,806	242,689,957	7,41,968	2,956
Total converted into £ at ₹15=£1 £	21,221,539	3,910,790	5,082,043	8,856,881	38,814	6,347,201	2,036,733	1,980,652	485,295	49,959,948	2,137,371	47,822,577	...	...	...	...
Revenue per 1,000 Square Miles ₹	3,29,252	60,676	78,848	1,37,415	602	98,477	31,600	30,730	7,529	7,75,129	...	7,41,968	...	...	...	...
Ditto converted into £ at ₹15=£1	21,950	4,045	5,256	9,161	40	6,565	2,107	2,049	502	51,675	...	49,465	...	...	...	...
Revenue per 1,000 of Population	1,311·6	241·7	314·1	547·4	2·4	392·3	125·9	122·4	30·0	3,087·8	...	2,955·7	...	...	...	...
Ditto converted into £ at ₹15= £1 £	87·4	16·1	20·9	36·5	·2	26·2	8·4	8·2	2·0	205·9	...	197·0	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 12A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 12.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 13, page 33	31,808	19,080	4,54,807	11,31,185	3,34,233	2,78,336	1,97,841	5,39,913(b)	1,03,961	1,01,829	71,049	32,64,042
Assignments and Compensation, Account No. 14, page 34	34,48,496	18,212	12,29,406	1,07,49,653	1,33,356	3,29,055	1,01,542	400	1,08,921	25,57,491	77,856	1,87,54,388
Allowances to District and Village Officers, (c) Account No. 15B, page 39	6,147	7,239	34,56,611	29,05,400	...	...	9,501	...	...	10,43,859	1,565	74,30,322
Total	34,86,451	44,531	51,40,824	1,47,86,238	4,67,589	6,07,391	3,08,884	5,40,313	2,12,882	37,03,179	1,50,470	2,94,48,752
										Total India converted into £ at ₹15=£1	**£**	**1,963,250**

(b) Includes ₹2,56,089 and ₹21,126 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes ₹6,147 and ₹15,65,136 in India General, and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	₹
Land Revenue .	6,980	2,474	1,60,048	3,41,927	34,229	69,559	56,612	1,14,949	17,880	21,137	35,892	8,61,687	4,26,314	4,35,373
Stamps . .	15,769	9,775	1,70,536	1,51,465	1,97,937	1,32,591	95,802	66,720	46,065	32,649	9,103	9,28,412	4,76,978	4,51,434
Excise . . .	184	165	50,193	5,48,428	48,043	43,258	23,938	1,842	28,807	6,180	19,148	7,76,186	57,898	7,12,288
Provincial Rates .	...	1,897	...	...	16,726	150	...	...	1,410	...	...	20,183	1,897	18,286
Income-Tax .	8,168	1,974	29,936	79,923	34,489	15,447	17,512	39,886	7,896	13,965	2,715	2,51,911	1,31,599	1,20,312
Forest . . .	334	2,767	38,659	6,694	588	16,989	3,373	39,269	1,109	27,786	3,948	1,41,516	3,101	1,38,415
Registration . .	373	28	5,435	2,748	2,221	342	604	32	794	112	243	12,932	401	12,531
TOTAL R	31,808	19,080	4,54,807	11,31,185	3,34,233	2,78,336	1,97,841	(a)2,62,698	1,03,961	1,01,829	71,049	29,86,827	10,98,188	18,88,639
Opium . . .	...	...	...	24,994	...	4	...	...	...	...	...	24,998	24,998	...
Salt . . .	52,813	...	42,998	97,763	62,201	...	...	21,126	1	...	...	2,76,902	2,76,902	...
Customs . .	...	...	1,64,324	15,76,431	6,08,965	...	...	2,56,089	3,406	2,915	...	26,12,130	26,12,130	...
Tributes . .	...	...	...	...	...	...	...	2,21,743	...	...	...	2,21,743	2,21,743	...
TOTAL REFUNDS AND DRAWBACKS .	84,621	19,080	6,62,129	28,30,373	10,05,399	2,78,340	1,97,841	7,61,656	1,07,368	1,04,744	71,049	61,22,600	42,33,961	18,88,639
Total India converted into £ at R15=£1												**£408,173**	**£282,264**	**£125,909**

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	North-West Frontier. Province.	Madras.	Bombay.	Bengal.	No. of item.
	₹	₹	₹	₹	₹	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	6,475	83,37,557	...	1
Pensions in lieu of Resumed Lands	11,691	17,447	1,96,667	13,45,710	1,399	2
Malikana, or Allowances to Excluded Proprietors	80	...	2,89,764	...	67,080	3
Compensation to Holkar (for Keyso Rao Patan)	25,466	...	...	...	...	4
Other Land Revenue Compensations	18,862	41	600	90,394	67	5
	56,099	17,488	4,93,506	97,73,661	68,546	6
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	8,000	7
„ Native States	...	...	...	47,049	...	8
	...	...	...	47,049	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	6,88,309	...	...	...	...	11
„ Gwalior	3,12,500	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,04,150	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	3,28,987	...	...	...	...	21
„ Other Native States	1,52,111	...	38,000	88,914	...	22
„ the French Government	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations	...	...	11,861	4,278	...	24
	31,69,827	...	4,89,861	93,192	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	3,550	...	...	26
„ Native States, Zemindars, etc.	2,925	...	58,062	7,75,061	...	27
	2,925	...	61,612	7,75,061	...	28
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	650	1,74,473	41,962	...	29
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	30
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	...	...	...	...	34
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practice in regard to Salt, Opium, and Liquor)	...	...	...	...	...	35
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	...	36
Sayer Compensations	...	...	...	...	36,810	37
Other Compensations	18,145	74	9,954	18,728	...	38
	2,19,645	74	9,954	18,728	36,810	39
TOTAL ASSIGNMENTS AND COMPENSATIONS . ₹	34,48,496	18,212	12,29,406	1,07,49,653	1,33,356	40

Total India

PENSATIONS for the Year ended 31st March 1915.

No. of item.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Distribution of Total.	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	10,770	...	400	...	2,233	900	83,58,335	5,54,662	78,03,673
2	39,240	60,193	...	2,277	3,680	...	16,78,304	3,46,457	13,31,847
3	2,42,272	..	...	1,02,800	3,957	257	7,06,210	3,83,429	3,22,781
4	...	...	...	...	...	...	25,466	25,466	...
5	900	2,185	...	...	22,990	32,883	1,68,922	94,026	74,896
6	2,93,182	62,378	400	1,05,077	32,860	34,040	1,09,37,237	14,04,040	95,33,197
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	47,049	47,049	...
9	...	...	...	...	...	...	55,049	55,049	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,150	2,04,150	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	3,28,987	3,28,987	...
22	...	...	...	...	...	...	2,79,025	2,79,025	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	..	...	16,139	16,139	...
25	...	...	...	...	...	...	37,72,880	37,72,880	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	9,693	8,878	...	2,828	5,815	...	8,63,262	40,979	8,22,283
28	9,693	8,878	...	2,828	5,815	...	8,66,812	42,754	8,24,058
29	...	22,896	...	...	...	...	2,39,981	2,39,981	...
30	...	2,390	...	...	...	...	2,390	...	2,390
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	...	...	...	...	...	...	...	...	...
36	...	...	...	...	...	11,217	11,217	11,217	...
37	24,100	...	...	1,016	...	1,558	63,484	63,484	...
38	2,080	5,000	...	...	18,816	31,041	1,03,838	85,110	18,728
39	26,180	5,000	...	1,016	25,18,816	43,816	28,80,039	28,61,311	18,728
40	3,29,055	1,01,542	400	1,08,921	25,57,491	77,856	1,87,54,388	83,76,015	1,03,78,373
converted into £ at R15=£1 . . . . . £							1,250,292	558,401	691,891

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1915.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Land Revenue	18,05,035	20,99,117	6,71,93,864	4,39,59,920	2,66,34,466	6,33,54,063	3,36,94,763	2,80,85,823	1,49,94,020	1,84,02,350	68,03,414	30,70,26,835
Sale of proprietary right of Government in land .	6,844	...	200	...	1,241	13,074	8,21,913	...	224	...	...	8,43,496
Sale of waste lands and Redemption of Land Revenue	6,241	...	2,40,108	...	35,197	1,915	30,17,589	10	3,030	7,094	31,617	33,42,801
Assessment of alienated Lands, less Quit-rents .	...	4,822	...	93,96,282	68,007	...	1,72,890	...	7,279	...	...	96,49,280
Recovery of Survey and Settlement charges .	...	...	...	...	13,10,822	...	...	10,445	4,79,357	...	...	18,00,624
Capitation Tax or House Tax levied in lieu thereof (*a*)	1,233	...	...	...	22,917	...	...	94,94,297	92	...	2,79,480	97,98,019
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,43,136	1,56,302	3,01,735	2,96,216	1,94,423	6,41,937	9,23,497	72,16,580	1,38,350	4,16,454	3,51,355	1,08,79,995
TOTAL LAND REVENUE . ₹	20,62,489	22,60,241	6,77,35,907	5,36,52,418	2,82,67,073	6,40,10,989	3,86,30,652	4,48,07,155	1,56,22,352	1,88,25,898	74,35,876	34,33,41,050
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166 . ₹	..	66,455	1,02,47,570(*b*)	25,01,804(*b*)	...	18,22,754	1,01,74,563	1,99,748(*b*)	...	5,068	...	2,50,17,962
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . ₹	20,62,489	21,93,786	5,74,88,357	5,11,50,614	2,82,67,073	6,21,88,235	2,84,56,089	4,46,07,407	1,56,22,352	1,88,20,830	74,65,876	31,83,23,088
Total Land Revenue in India under Principal Heads of Revenue ₹31,83,23,088 converted into £ at ₹15=£1 . £												**21,221,539**
Ditto ditto due to Irrigation ₹2,50,17,962 ditto ditto . . £												**1,667,864**

(*a*) Includes Thathameda Tax in Burma.

(*b*) Total Collection at pages 166 and 168 . Madras. ₹ 1,07,83,118; Bombay. ₹ 27,04,161; Burma. ₹ 2,18,900
Less—Collection Charges at pages 167 and 169 . ₹ 5,35,548; ₹ 2,02,357; ₹ 19,152
₹ 1,02,47,570; ₹ 25,01,804; ₹ 1,99,748

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	46,158	48,930	6,26,967	3,83,289	3,56,019	5,39,155	3,10,890	4,31,443	2,30,420	2,24,080	1,44,121	33,41,472
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	41,745	98,875	17,00,073	3,35,169	8,34,908	8,72,815	4,13,199	7,76,217	5,70,350	4,03,800	2,16,485	67,63,636
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc. (*b*)	46,255	71,685	49,764	94,828	17,658	6,93,996	4,20,928	...	21,198	20,867	3,379	14,40,558
Payments to Officers of other Provinces	260	...	...	39,610	...	...	...	...	...	...	...	39,870
Office Establishment	68,099	52,833	10,05,668	9,20,840	6,16,681	9,97,563	3,04,601	5,58,679	4,24,445	2,08,743	1,60,668	53,19,820
District Establishments, including Tahsildars' and Sub-Divisional Establishments	1,07,581	48,472	15,07,553	10,87,264	3,21,394	7,94,527	3,40,982	1,70,034	2,51,969	1,55,205	78,561	48,63,542
Temporary Establishments	694	5,787	2,02,478	1,05,619	64,006	1,76,263	29,028	5,159	50,706	12,814	2,658	6,55,212
Remuneration to Copyists and Examiners	...	...	1,65,596	...	1,08,375	...	...	5,201	77,179	...	9,617	3,65,968
Travelling Allowances	23,952	36,201	5,43,941	4,12,978	1,88,197	2,53,784	2,00,865	1,87,227	1,00,454	78,181	42,010	20,67,790
Purchase, Repair, and Carriage of Tents	3,672	1,360	21	48,279	2,679	58,740	9,697	1,221	3,139	12,608	3,640	1,45,056
House-rent and other Allowances	11,718	14,637	2,19,459	8,743	29,934	59,178	34,775	18,328	19,944	26,641	13,866	4,57,223
Service of Processes against Defaulters and Diet-money	1,446	316	5,181	6,883	1,27,605	8,080	1,476	38,844	16,109	18,494	41,780	2,66,214
Law Charges	1,181	6	43,103	1,152	33,421	1,938	303	...	15,536	...	2,025	98,665
Remittance of Treasure within Districts	1,071	1,765	38,605	18,881	6,554	20,925	9,369	31,395	6,172	8,383	3,032	1,46,152
Service Postage and Telegrams	10,733	24,330	3,02,902	2,36,237	54,460	1,21,518	1,04,930	75,778	28,311	30,676	28,796	10,18,671
Rents, Rates, and Taxes	1,080	386	64,033	6,690	21,918	4,539	4,172	8,130	15,327	2,666	5,826	1,34,767
Petty Construction and Repairs	...	300	38,365	5,908	2,521	1,233	4,775	281	486	18	1,216	55,103
Other Charges	31,658	29,420	3,91,156	4,24,338	2,43,448	1,95,223	1,27,548	2,42,938	1,40,514	75,284	53,283	19,54,840
Less—Recoveries and Contributions	*2,983*	...	*21,354*	*1,34,240*	*3,24,013*	...	...	...	*1,77,263*	...	*3,126*	*6,62,979*
Deduct—30 per cent. debitable to 19A—Law and Justice Court of Law	...	...	*20,65,353*	...	...	...	...	...	...	...	...	*20,65,353*
TOTAL DISTRICT ADMINISTRATION—Carried over	3,94,320	4,35,303	48,19,158	45,02,468	27,05,765	47,99,477	23,17,538	25,50,905	17,94,996	12,78,460	8,07,837	2,64,06,227

(*a*) The remaining part is charged under "Law and Justice," etc
(*b*) Includes Exchange Compensation Allowance.

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1915—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Brought forward	Rs. 3,94,320	Rs. 4,35,303	Rs. 48,19,158	Rs. 45,02,468	Rs. 27,05,765	Rs. 47,99,477	Rs. 23,17,538	Rs. 25,50,905	Rs. 17,94,996	Rs. 12,78,460	Rs. 8,07,837	Rs. 2,64,06,227
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (*a*)	...	...	1,22,023	...	...	...	...	1,17,417	...	...	...	2,39,440
Salaries of Officers (*a*)	...	...	93,933	...	4,93,018	1,24,350	2,35,170	2,08,009	2,73,041	1,35,941	44,363	16,07,828
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	...	...	95,770	...	4,877	50,068	37,994	18,608	546	63,341	...	2,71,204
Field Establishment (partly temporary)	...	7,210	...	...	1,93,302	19,213	3,14,697	1,72,169	15,751	81,401	9,941	8,13,684
Temporary Establishments	...	1,071	1,68,839	...	1,79,116	85,735	1,64,013	8,760	3,02,311	63,193	12,483	9,85,521
Contract Works and Special Services	...	...	...	...	10,66,088	13,136	...	...	3,49,166	25,165	8,053	14,61,608
Colonization Charges	...	...	...	46,279	...	...	155	...	...	...	...	46,434
Travelling and other Allowances	...	...	62,986	...	1,11,700	10,448	79,380	49,257	66,370	50,081	8,363	4,38,585
Service Postage and Telegrams	...	...	3,554	...	7,785	1,871	20,290	405	4,656	1,996	737	41,294
Rents, Rates and Taxes	...	...	6,387	...	8,663	3,519	8,279	8,835	18,701	1,573	311	56,268
Other Charges	...	...	10,840	...	2,21,106	39,088	1,05,554	8,479	1,08,208	66,729	24,523	5,84,527
Share of Charges transferred from Land Records	...	...	...	...	26,998	...	...	...	20,856	...	...	47,854
Less—Recoveries and Contributions	...	...	*3,412*	...	...	...	...	...	*39,732*	...	...	*43,144*
„ Settlement Charges recoverable from private Estates	...	...	...	...	*2,17,777*	...	...	...	*8,852*	...	*19,301*	*2,45,930*
	...	8,281	5,60,920	46,279	20,94,876	3,47,428	9,65,532	5,91,939	11,11,022	4,89,423	89,473	63,05,173
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40E, page 105:												
Controlling Staff	38,551	...	...	...	...	...	...	...	...	...	...	38,551
Correspondence and Drawing	78,182	...	...	...	...	...	...	...	...	...	...	78,182
Charges of Survey Parties	...	...	...	...	...	...	95,471	...	...	...	...	95,471
	1,16,733	...	...	...	...	...	95,471	...	...	...	...	2,12,204
Local Survey Charges:												
Controlling Office	...	...	2,27,650	...	16,282	...	...	...	2,694	...	...	2,46,626
Salaries of Officers (*a*)	1,800	...	62,300	...	26,872	...	...	...	13,181	...	10,800	1,14,953
Office Establishment	5,761	...	9,714	...	3,247	...	...	...	...	...	...	18,722
Field Establishment (partly temporary)	14,847	...	3,83,719	...	1,83,462	...	...	59,608	50,275	...	32,473	7,24,384
Extra Department and Mapping Charges	...	...	...	80,946	2,393	...	3,792	...	406	...	...	87,537
Travelling and other Allowances	2,805	...	88,012	...	20,934	...	...	4,447	10,307	...	7,648	1,34,153
Service Postage and Telegrams	...	...	5,825	...	1,868	...	...	96	866	...	528	9,183
Rents, Rates and Taxes	...	...	4,318	...	12,450	...	...	730	1,974	...	513	19,985
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	25,237	...	...	...	1,800	...	12,927	39,964
Drawing Office	...	...	...	...	87,094	...	...	...	1,30,348	...	2,342	2,19,784
Other Charges	2,220	...	2,25,770	...	48,449	...	...	6,454	6,775	...	6,445	2,96,113

Less—Recoveries and Contributions	...	...	*2,40,755*	...	...	...	...	...	*50*	...	*4,500*	*2,45,305*
„ Survey Charges recoverable from private Estates	...	...	...	...	*1,46,256*	...	...	...	*5,488*	...	*47,330*	*1,99,074*
	1,44,166	...	7,66,553	80,946	2,82,032	...	99,263	71,335	2,13,088	...	21,846	16,79,229
TOTAL SURVEY AND SETTLEMENT	1,44,166	8,281	13,27,473	1,27,225	(*b*)23,76,908	3,47,428	10,64,795	6,63,274	13,24,110	4,89,423	1,11,319	79,84,402
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.(*a*)	8,288	...	17,930	76,479	26,356	57,935	29,353	3,437	24,960	28,325	7,200	2,80,261
Establishments (partly temporary)	2,356	...	39,789	1,04,907	23,524	48,432	6,918	16,624	11,421	24,519	89	2,78,579
Travelling and other Allowances	2,522	...	7,054	22,994	5,970	13,701	6,890	1,541	7,680	7,510	2,253	78,115
Service Postage and Telegrams	...	...	2,202	5,838	1,108	2,931	1,269	...	991	2,920	...	17,259
Rents, Rates, and Taxes	...	...	...	808	...	247	...	...	...	307	...	1,362
Other Charges	...	...	2,598	17,766	10,858	3,221	3,007	11,115	1,770	5,241	...	55,576
Less—Recoveries and Contributions	...	...	...	*4,046*	...	...	...	...	*4,165*	...	...	*8,211*
„ Share of charges transferred to "Land Settlement"	...	...	...	...	*26,998*	...	...	...	*20,856*	...	...	*47,854*
District Charges	1,73,993	1,82,925	28,55,199	27,09,384	23,323	36,84,559	15,31,417	15,18,914	1,32,585	11,26,899	2,40,316	1,41,79,514
TOTAL LAND RECORDS	1,87,159	1,82,925	29,24,772	29,34,130	64,141	38,11,024	15,78,854	15,51,631	1,54,386	11,95,721	2,49,858	1,48,34,601
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	...	...	...	5,39,536	2,21,763	...	...	2,88,130	41,952	6,571	10,97,952
Charges on account of Encumbered Estates	...	...	...	...	...	...	...	...	...	...	...	...
Management of Grazing Lands	1,620	14,815	...	...	...	...	16,383	...	...	...	...	32,818
Commission on Land Revenue Collections, etc.	16,122	...	...	...	10,685	5,126	...	12,62,058	3,561	66,208	2,72,853	16,36,613
Commission on Capitation Tax (*c*)	...	...	...	...	...	...	...	7,31,880	...	...	27,266	7,59,146
Commission on Fishery Collections	...	...	...	...	...	...	...	55,197	...	...	412	55,609
Inam Commissioner, Madras	...	...	19,244	...	...	...	...	...	...	...	...	19,244
Allowances to District and Village Officers	...	7,239	34,56,611	13,40,264	...	...	9,501	...	...	10,43,859	1,565	58,59,039
TOTAL DIRECT CHARGES OF COLLECTION	17,742	22,054	34,75,855	13,40,264	5,50,221	2,26,889	25,884	20,49,135	2,91,691	11,52,019	3,08,667	94,60,421
TOTAL CHARGES IN INDIA	7,43,387	6,48,563	(*d*)1,25,47,258	89,04,087	56,97,035	91,84,818	49,87,071	68,14,945	35,65,183	41,15,623	14,77,681	5,86,85,651

CHARGES IN ENGLAND:	**Total India converted into £ at R15=£1**	£	3,912,377
Law Charges in connection with Appeals from India, a portion of which is recoverable in India		1,386	
Stores for India		255	
			1,641
	TOTAL CHARGES AGAINST "LAND REVENUE"	£	3,914,018

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes the following survey and settlement charges:—

7/16th share recoverable from Zemindars	10,09,341
5/16th „ „ from Tenants	7,20,958
1/4th to be borne by Government	5,76,766
Total	23,07,065

(*c*) Includes Commission on Thathameda Tax collections in Burma.

(*d*) Represents amount calculated in accordance with the new arrangement regarding the distribution of the cost of District Administration between Land Revenue and Law and Justice. Hitherto one-fifth of the cost of Land Revenue officers who do magisterial as well as revenue work was transferred to "Law and Justice" from "Land Revenue" and the same share of the cost of the Stationary and Agency Subordinate Magistrates was similarly transferred from "Law and Justice" to "Land Revenue." This practice has been abandoned and a lump transfer of 30 per cent. of the total charges appearing under the minor head "Charges of District Administration" is now made to the head Law and Justice. Further, the charges on account of revenue talayaris hitherto shown under the minor head "8—Land Revenue—Allowances to district and village officers" are now transferred tothe head "20—Police." The figures under the previous distribution are shown below:—

Land Revenue charges excluding deduction of 30 per cent.	1,46,12 611
Deduct—1/5th transferred to "19 A—Law and Justice"	11,91,000
	1,34,21,611
Add—1/5th transferred from "19 A—Law and Justice"	1,14,894
	1,35,36,505
Add—Talayaris charges transferred to 20—Police	14,45,520
Total amount under previous distribution	1,49,82,025

No. 16A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1915.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Bengal Opium—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Proceeds of 10,643 Chests sold by auction in Calcutta for export, being at the average rate of ₹1,567-12-6 per chest	...	...	...	...	1,70,08,270	...	...	...	...	...	...	1,70,08,270
Proceeds of 350 chests sold direct to Hong-Kong Government at the average rate of ₹1,610-0-6 per chest	...	...	...	...	5,63,513	...	...	...	...	...	...	5,63,513
Proceeds of 600 chests sold direct to Straits Settlement Government at the rate of Rs. 2,000	...	...	...	...	12,00,000	...	...	...	...	...	...	12,00,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of ₹8-8 per seer	27,178	41,684	4,02,093	7,89,518	5,38,534	5,44,312	6,14,811	3,49,959	3,86,012	5,02,834	5,53,060	47,49,995
Miscellaneous Receipts	...	...	...	...	612	57,983	...	...	...	...	...	58,595
Total Bengal Opium ₹	27,178	41,684	4,02,093	7,89,518	1,93,10,929	6,02,295	6,14,811	3,49,959	3,86,012	5,02,834	5,53,060	2,35,80,373
Bombay Opium—												
Compensation and Miscellaneous receipts	...	...	...	2,901	...	...	...	...	...	...	...	2,901
Total Bombay Opium ₹	...	...	...	2,901	...	...	...	...	...	...	...	2,901
Total Opium Revenue ₹	27,178	41,684	4,02,093	7,92,419	1,93,10,929	6,02,295	6,14,811	3,49,959	3,86,012	5,02,834	5,53,060	2,35,83,274
											Total India converted into £ at ₹15=£1	**£1,572,218**

No. 16B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1915.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1914	14,747	25,116	1,537	2,305
In store at Factories on above date	...	...	702	1,054
Produce of season 1913-14	11,950	20,352	9,121	13,682
Total	26,697	45,468	11,360	17,041
Sold by Auction from 1st April 1914 to 31st March 1915	10,648	18,135	...	...
Sold direct to Hong-Kong Government from 1st April to 31st December 1914	350	596	...	...
Sold direct to Straits Settlement from 1st January 1915 to 31st March 1915	600	1,022	...	...
Issued to Excise Department from 1st April 1914 to 31st March 1915	...	...	9,698	14,547
Issued to Medical Department ditto ditto	...	...	6	10
Total Expended	11,598	19,753	9,704	14,557
Balance in store in Calcutta on 31st March 1915	15,099	25,715	1,362	2,043
Balance in Factories „ „ „	...	...	294	441
Balance in Store on 31st March 1915	15,099	25,715	1,656	2,484

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM.

	India, General.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Total.
	₹	₹	₹	₹	₹
Superintendence	...	...	...	69,327	69,327
Ghazipur Opium Factory	...	...	...	4,25,552	4,25,552
Patna Opium Factory (including saw mills)	...	...	...	...	...
District Staff	...	...	...	6,94,070	6,94,070
Purchase of opium including Payments to cultivators :—					
Payments to cultivators	...	...	...	78,80,261	78,80,261
Purchase of Malwa opium	...	...	...	1,896	1,896
Do. Baroda opium	...	...	...	6,97,200	6,97,200
Opium Miscellaneous charges in Calcutta	...	...	22,962	...	22,962
Other Opium Agencies and Establishments	7,768	8,245	...	...	16,013
TOTAL CHARGES IN INDIA	7,768	(a) 8,245	22,962	37,68,306	98,07,281
Total India converted into £ at R15=£1					**£ 653,819**
CHARGES IN ENGLAND :—					
Miscellaneous expenditure					£ 159
Stores for India : For the Ghazipur Factory					111
					£ 270
TOTAL CHARGES UNDER OPIUM					£ 654,089

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the State concerned.

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1915.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	21,89,707	10,61,818	9,98,887	...	...	...	...	42,50,412
Excise duty on Salt manufactured locally	1,32,65,285	1,05,15,792	1,33,61,186	80	4,19,748	...	...	3,75,62,091
Duty on Salt imported from England	...	...	9,303	23,30,863	3,25,983	...	...	31,66,149
Duty on other imported Salt, seaborne	...	4,985	2,452	1,10,04,987	15,84,180	...	...	1,25,96,604
Frontier duty on Salt imported by land	...	...	3,39,963	...	...	...	...	3,39,963
Treaty Price of Salt	...	...	4,024	...	...	...	...	4,024
Miscellaneous Receipt	1,73,041	1,23,703	2,54,204	33,064	...	1,471	849	5,86,332
Rent of warehouses	...	...	...	1,56,366	...	...	...	1,56,266
TOTAL SALT REVENUE ₹	1,56,28,033	1,17,06,298	1,49,70,019	1,40,25,260	23,29,911	1,471	849	5,86,61,841
Deduct—Refunds	*52,813*	*42,998*	*97,763*	*62,201*	*21,126*	*1*	...	*2,76,902*
Net Revenue from Salt	1,55,75,220	1,16,63,300	1,48,72,256	1,39,63,059	23,08,785	1,470	849	5,83,84,939
Total India Rs. 5,86,61,841 converted into £ at ₹15=							**£**	**3,910,790**

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1915.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1914	46,83,827	618	40,77,938	24,11,284	9,02,627
Manufactured, excavated, or purchased during the year	(*a*)44,95,206	5,81,350	25,62,801	42,08,987	38,48,176
	91,79,033	5,81,968	66,40,739	66,20,271	47,50,803
Removed by Purchasers during the year	(*b*)66,17,765	5,79,422	45,64,625	41,34,232	42,29,583
Wastage, etc., written off	1,43,623	...	3,46,705	2,82,379	...
	67,61,388	5,79,422	49,11,330	44,16,611	42,29,583
Balance in store on 31st March 1915	24,17,645	2,546	17,29,409	22,03,660	5,21,220

(*a*) Includes 1,89,603 *Mds.* on account of excesses on heaps cleared.
(*b*) Includes 24,110 *Mds.* on account of "Free Deliveries" to Native States.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1915.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.	₹	₹	₹	₹	₹	₹	₹	₹
Commissioner (*a*)	28,870	37,621	...	...	...	...	...	66,491
Deputy and Assistant Commissioners (*a*)	72,150	1,78,055	...	9,667	...	...	...	2,59,872
Personal Assistant and Secretary to Commissioner (*a*)	4,800	19,333	...	...	...	...	...	24,133
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	1,02,709	...	...	...	...	1,02,709
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc. (*a*)	...	9,39,018	1,29,210	35,653	25,810	19,336	600	11,49,627
Chief Account Officer	...	...	12,610	...	...	...	...	12,610
Establishment	71,410	8,12,805	5,51,965	70,349	3,887	20,901	168	15,31,485
Commission on Salt Tax Collections and sale of Salt	...	...	16	...	37	...	...	53
Bagging and sewing charges	...	...	1,77,600	...	...	...	...	1,77,600
Removal of Salt purchased by traders	89,470	...	...	...	...	...	...	89,470
Fish-curing yards, etc.	...	419	8,240	...	...	...	...	8,659
Arms and Accoutrements	255	710	174	6	6	...	...	1,151
Purchase, hire and repair of Boats and Steamers, etc.	...	1,096	29,158	6,601	920	2,782	...	40,557
Purchase, repair, and carriage of tents and conveyance of records	6,807	14,408	3,076	161	36	189	...	24,677
Rewards	697	52,967	586	...	7,810	...	...	62,060
Service Postage and Telegrams	7,966	44,463	8,949	793	279	454	...	62,904
Rents, Rates, and Taxes	1,362	13,514	2,871	23,380	73	823	...	42,023
Scales and Weights	...	...	3,477	11,314	2	...	...	14,793
Travelling Allowances	44,568	2,00,216	56,838	27,549	6,069	12,851	...	3,48,082
House-rent and other Allowances	8,535	1,44,990	38,361	7,410	...	1,894	40	2,01,230
Petty Construction and Repairs	50,744	1,67,758	79,048	3,820	4	4,197	...	3,05,571
Liveries, Belts, Badges, Clothing, etc.	1,605	24,255	15,367	2,776	...	408	...	44,411
Office Expenses and Miscellaneous	20,034	1,15,202	27,722	87,268	1,010	8,667	44	2,59,947
Manufacture and Excavation of Salt—								
Sambhar 2,20,612								
Didwana ...								
Pachbudra 51,496								
Punjab Mines 2,61,864	5,33,972	...	...	...	...	...	...	5,33,972
	9,43,245	27,66,830	12,47,977	2,36,747	45,934	72,502	852	53,64,087
Add—Amount transferred from Excise (see page 44)	...	...	99,470	...	...	...	...	99,470
	9,43,245	27,66,830	13,47,447	2,86,747	45,934	72,502	852	54,63,557
Deduct—Amount Chargeable to Excise (see page 44)	...	*18,27,208*	...	...	...	...	...	*18,27,208*
Amount Chargeable to Customs (see page 52)	...	...	*1,20,133*	...	...	...	...	*1,20,133*
TOTAL SALARIES, ETC.	9,43,245	9,39,622	12,27,314	2,86,747	45,934	72,502	852	35,16,216
Preventive Establishment	3,33,264	...	5,20,137	...	...	...	...	8,53,401
Deduct—Amount Chargeable to Customs (see page 52).	...	...	*52,014*	...	...	...	...	*52,014*
TOTAL PREVENTIVE ESTABLISHMENT	3,33,264	...	4,68,123	...	...	...	...	8,01,387
Salt Purchase and Freight	...	4,82,012	5,82,761	...	...	...	...	10,64,773
TOTAL SALT CHARGES IN INDIA	12,76,509	14,21,634	22,78,198	2,86,747	45,934	72,502	852	53,82,376
Total India converted into £ at ₹15=£1								£ 358,825
CHARGES IN ENGLAND;								
Miscellaneous expenditure							46	
Stores for India: weighing machinery, rails, fish plates, etc.							1,646	£ 1,692
TOTAL CHARGES UNDER SALT								£ 360,517

(*a*) Includes Exchange Compensation Allowance.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale of Court-fee Stamps	5,17,997	3,99,632	90,64,384	43,50,005	1,45,19,924	92,93,086	35,66,437	19,84,266	53,25,174	24,34,614	10,30,432	5,24,85,951
Sale of Commercial and other Stamps	2,54,554	2,17,621	47,51,318	34,80,468	56,34,868	25,07,936	18,42,272	14,01,326	14,68,870	11,65,208	3,95,687	2,31,20,128
Fines and Penalties	4,750	1,752	77,719	26,150	30,723	16,772	28,643	42,491	10,092	18,493	5,453	2,63,038
Miscellaneous	67,021	22	4,863	2,02,614	82,750	361	710	118	92	2,978	4	3,61,533
TOTAL STAMP REVENUE ₹	8,44,322	6,19,027	1,38,98,284	80,59,237	2,02,68,265	1,18,18,155	54,38,062	34,28,201	68,04,228	36,21,293	14,31,576	7,62,30,650
Deduct—Refunds	*15,769*	*9,775*	*1,70,536*	*1,51,465*	*1,97,937*	*1,32,591*	*95,802*	*66,720*	*46,065*	*32,649*	*9,103*	*9,28,412*
NET REVENUE from STAMPS ₹	8,28,553	6,09,252	1,37,27,748	79,07,772	2,00,70,328	1,16,85,564	53,42,260	33,61,481	67,58,163	35,88,644	14,22,473	7,53,02,238
CHARGES FOR COLLECTION.	**Total Revenue ₹7,62,30,650 converted into £ at ₹15=£1**										**£**	**5,082,043**
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	6,760	7,200	...	...	12,000	...	...	...	25,960
Establishment of Superintendent or other Officers	34,809	360	11,304	58,864	12,100	527	251	10,464	541	5,083	...	1,34,303
Contingent Expenses, Packing Charges, etc.	54,026	4,149	19,620	42,495	8,146	19,299	24,393	4,755	6,020	9,119	2,696	1,94,718
Charges for the sale of Stamps, *viz.* :—												
Clerks and Servants	...	...	3,877	...	...	1,042	...	10,944	...	2,028	...	17,891
Commission to Vendors	...	...	...	3,412	...	...	...	2,412	...	...	...	5,824
Discount on sale of Court-fee Stamps	4,095	3,871	86,298	19,139	1,28,607	69,293	30,740	12,063	49,033	14,582	10,225	4,27,946
Discount on sale of General Stamps	7,643	9,105	1,97,826	78,710	1,85,300	82,528	69,810	32,089	59,814	52,538	19,592	7,94,955
Purchase of plain paper to be used with Court-fee Stamps	1,45,068	...	...	...	...	...	...	...	...	...	...	1,45,068
Contingencies and Miscellaneous	...	...	...	...	...	...	2,754	...	...	...	...	2,754
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—7,13,040*	5,123	1,14,851	28,109	2,80,912	70,092	43,162	6,846	1,04,218	28,178	31,549	...
Deduct—Cost of Postage Stamps issued for Posts and Telegraphs and Revenue purposes	*7,93,464*	...	...	...	...	...	...	...	...	...	...	*7,93,464*
TOTAL CHARGES in INDIA. ₹	*—12,60,863*	22,608	4,33,776	2,37,489	6,22,265	2,42,781	1,71,110	91,573	2,19,626	1,11,528	64,062	9,55,955
											Total Charges in India converted into £ at ₹15=£1	**£** 63,730
CHARGES IN ENGLAND:												
Stores for India												£ 56,133
											TOTAL CHARGES for COLLECTION of STAMP REVENUE	£ 119,863

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1915.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—												
Foreign liquors	50,847	38,110	9,33,579	3,34,348	3,11,941	3,54,310	6,53,267	10,45,490	35,844	16,568	16,339	53,64,476
Liquors and spirits made in India after European method	2,07,906	...		93,794	3,76,240		...	8,91,391	5	4,491		
Country spirits	15,32,755	91,493	1,54,39,827	1,64,72,487	66,50,908	78,33,863	41,10,848	25,89,755	58,48,021	78,24,753	15,09,653	6,99,04,363
Toddy revenue	99,245	...	1,69,94,898	20,25,170	4,87,029	3,51,347	...	8,52,950	14,07,696	2,16,813	165	2,24,35,313
Opium and its preparations	1,03,910	74,715	6,21,436	2,98,459	15,70,102	4,64,867	6,47,278	1,02,298	5,04,697	10,22,420	8,03,487	62,13,669
Other drugs: Ganja, Bhang, etc.	1,28,167	84,419	5,07,314	5,25,845	19,55,696	26,13,336	7,95,727	1,887	11,97,028	5,05,535	3,39,493	86,54,447
Pachwai revenue	...	...	...	...	9,15,582	...	...	...	1,52,562	...	...	10,68,144
TOTAL	21,22,830	2,88,737	3,44,97,054	1,97,50,103	1,22,67,498	1,16,17,723	62,07,120	54,83,777	91,45,853	95,90,580	26,69,137	11,86,40,412
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	22,113	...	...	...	...	22,113
Transit duty on excise opium	2,959	8,999	...	...	...	...	54,359	...	...	...	...	66,317
Gain on sale proceeds of excise opium and other drugs	42,357	56,396	14,01,648	13,70,699	13,65,636	7,78,672	6,33,743	32,42,523	9,79,523	10,93,782	22,55,983	1,32,20,962
Duty on Ganja	...	...	5,13,703	8,09,663	16,98,764	...	...	...	14,46,212	3,44,772	4,83,781	52,96,895
Fines, Confiscations, and Miscellaneous	1,829	231	2,06,329	77,314	42,726	47,907	3,972	1,67,883	21,459	26,028	3,198	5,98,876
TOTAL CIVIL DEPARTMENT ₹	21,69,975	3,54,363	3,66,18,734	2,20,07,779	1,53,74,624	1,24,44,302	69,21,307	88,94,183	1,15,93,047	1,10,55,162	54,12,099	13,28,45,575
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(*a*) 7,639	...	...	...	...	...	...	...	...	...	...	7,639
TOTAL EXCISE REVENUE	21,77,614	3,54,363	3,66,18,734	2,20,07,779	1,53,74,624	1,24,44,302	69,21,307	88,94,183	1,15,93,047	1,10,55,162	54,12,099	13,28,53,214
Deduct—Refunds	*184*	*165*	*50,193*	*5,48,428*	*48,043*	*43,258*	*23,938*	*1,842*	*28,807*	*6,180*	*19,148*	*7,70,186*
NET REVENUE from EXCISE ₹	21,77,430	3,54,198	3,65,68,541	2,14,59,351	1,53,26,581	1,24,01,044	68,97,369	88,92,341	1,15,64,240	1,10,48,982	53,92,951	13,20,83,028
CHARGES.	**Total Revenue ₹13,28,53,214 converted into £ at ₹15**										£	8,856,881
Salaries and Establishments	1,03,309	11,212	14,18,505	10,10,726	5,51,646	4,04,961	1,81,795	10,30,443	5,17,025	3,70,999	99,280	56,99,901
Rewards	2,222	675	41,450	33,254	41,827	23,214	17,874	1,91,299	28,445	10,480	11,574	4,02,314
Rents, Rates, and Taxes	500	...	9,010	8,841	5,790	3,751	...	2,655	538	4,150	1,187	36,422
Petty Construction and Repairs	...	...	94,493	3,890	60,513	...	...	8,363	37	4,643	394	1,72,333
Contingent Expenses	10,405	1,357	2,70,281	86,502	57,809	28,132	15,669	44,773	19,456	35,073	9,757	5,79,214
CHARGES IN INDIA ₹	1,16,436	13,244	(*b*)18,33,739	(*c*)11,43,213	7,17,585	4,60,058	2,15,338	12,77,533	5,65,501	4,25,345	1,22,192	68,90,184
CHARGES IN ENGLAND—	**Total India converted into £ at ₹ 15=£1**										£	**459,346**
Miscellaneous expenditure											73	
Stores for India: Thermometers and hydrometers											266	
											339	
										TOTAL EXCISE CHARGES	£	459,685

(*a*) 1st (Peshawar) Division . ₹451
2nd (Rawalpindi) Division 4,637
3rd (Lahore) Division . 359
4th (Quetta) Division . 809
6th (Poona) Division . 4
7th (Meerut) Division . 1,024
8th (Lucknow) Division . 186
Burma Division . . 169
7,639

(*b*) Includes ₹18,27,208 transferred from "Salt"—See page 42.
(*c*) Exclusive of ₹99,470 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1915.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REVENUE.												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.	485	...	...	...	57,231	...	...	...	...	...	...	57,716
Cess on Lands for Village Service and Patwaries	...	...	...	...	...	...	42	...	...	...	...	42
Assessment on Wards' Estates for Establishment Charges	454	2,897	...	...	1,13,222	2,27,357	39,400	...	1,20,486	...	15,433	5,19,249
Miscellaneous	(a) 52	...	...	...	...	...	...	...	5,073	...	79	5,204
TOTAL RECEIPTS under PROVINCIAL RATES	991	2,897	...	...	1,70,453	2,27,357	39,442	...	1,25,559	...	15,512	5,82,211
Deduct—Refunds	...	*1,897*	...	...	*16,726*	*150*	...	...	*1,410*	...	...	*20,183*
NET RECEIPTS under PROVINCIAL RATES ₹	991	1,000	...	...	1,53,727	2,27,207	39,442	...	1,24,149	...	15,512	5,62,028
											Total India ₹5,82,211 converted into £ at ₹15=£1 . £	38,814
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...
											Total India converted into £ at ₹15=£1 . £	...

(a) Local cess at one Rupee per cent. on exportation of Malwa Opium.

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1915.

	Gross Receipts.											No. of Items.
	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts Carried over.	
SEA CUSTOMS.	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.												
Special Import Duties.												
Arms, Ammunition and Military Stores	...	67,628	1,16,791	3,00,272	...	...	49,800	...	...	...	5,34,491	1
Liquors:												
Ale, Beer, Porter, Cider and other fermented Liquors	...	60,857	3,18,128	1,57,275	...	...	1,37,327	...	...	...	6,73,587	2
Spirits and Liquors	...	13,56,753	44,49,884	33,96,719	...	...	18,37,648	...	...	...	1,10,41,004	3
Wines	...	65,338	2,04,206	1,34,597	...	...	49,973	...	...	...	4,54,114	4
Opium	...	546	1,455	1,957	...	...	193	...	...	...	4,151	5
Petroleum	...	16,68,947	30,35,706	37,38,579	...	...	1,29,110	...	...	...	85,72,342	6
Tobacco	...	2,05,660	9,06,344	8,68,053	...	...	6,98,278	...	...	...	26,78,335	7
General Import Duties.												
Articles of Food and Drink (excluding Sugar)	...	3,39,573	13,62,494	7,05,999	...	...	5,09,875	...	...	...	29,17,941	8
Sugar (ordinary Duties)	...	2,45,645	19,02,561	20,46,430	...	...	2,02,531	...	...	...	43,97,167	9
Chemicals, Drugs (except Opium) Medicines and Narcotics, and Dyeing and Tanning Materials	...	1,95,134	7,17,227	4,00,388	...	...	58,628	...	...	...	13,71,377	10
Cotton Manufactures	...	11,15,083	55,06,443	79,03,856	...	...	8,32,092	...	...	...	1,53,57,474	11
Metals and Manufactures of:												
Silver Bullion and Coin	...	2,30,378	1,24,19,096	28,01,528	...	...	12	...	...	...	1,54,51,014	12
Other Metals and Manufactures of Metals	...	5,14,099	21,08,123	19,12,609	...	...	3,87,680	...	...	...	49,22,511	13
Oils (excluding Petroleum)	...	29,222	52,317	82,241	...	...	6,109	...	...	...	1,69,889	14
Manufactured Articles	...	10,56,922	55,16,277	29,30,671	...	...	12,70,746	...	...	...	1,07,74,616	15
Raw Materials and Unmanufactured Articles	...	61,191	9,47,918	2,30,008	...	...	1,20,966	...	...	...	13,60,083	16
Miscellaneous	...	...	676	...	...	...	...	...	...	...	676	17
Total Imports	...	72,12,976	3,95,65,646	2,76,11,182	...	...	62,90,968	...	...	...	8,06,80,772	18

Exports.												
Grain and Pulse:												
Paddy (Rice in husk)	...	10,61,403	25,309	788	...	...	63,301	...	...	...	11,50,801	19
Rice	...	...	5,48,281	9,39,633	...	...	56,37,912	21,254	...	...	71,47,080	20
Pepper	...	...	...	...	...	...	...	...	...	...	...	21
Total Exports	...	10,61,403	5,73,590	9,40,421	...	...	57,01,213	21,254	...	...	82,97,881	22
Miscellaneous	...	143	1,99,329	2,27,519	...	...	633	754	...	...	4,28,378	23
TOTAL SEA CUSTOMS R	...	82,74,522	4,03,38,565	2,87,79,122	...	...	1,19,92,814	22,008	...	...	8,94,07,031	24
LAND CUSTOMS.												
Import Duty:												
On Cotton Goods	...	11,723	8,745	...	...	...	...	...	...	...	20,468	25
„ other Goods	...	2,42,484	2,32,584	...	...	...	...	...	...	...	4,75,068	26
Total Import Duty	...	2,54,207	2,41,329	...	...	...	...	...	...	...	4,95,536	27
Export Duty	...	27,842	33,560	...	...	...	...	...	...	...	61,402	28
Miscellaneous	...	...	10,247	...	...	...	...	...	...	...	10,247	29
TOTAL LAND CUSTOMS R	...	2,82,049	2,85,136	...	...	...	...	...	...	...	5,67,185	30
Excise Duty on Cotton Manufactures	20,518	1,83,880	42,31,546	53,046	1,91,014	5,990	...	...	2,54,037	...	49,40,931	31
Warehouse and Wharf Rents	...	18,774	5,255	7,507	...	...	865	...	...	...	32,401	32
Miscellaneous	...	62,865	1,12,186	9	...	...	84,534	868	...	...	2,60,462	33
GRAND TOTAL	20,518	88,22,090	4,49,72,688	2,88,39,684	1,91,014	5,990	1,20,78,213	22,876	2,54,037	...	9,52,08,010	34

Total Gross Receipts Rs. 9,52,08,010 converted into £ @ Rs. 15=£1 . £ 6,347,201

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1915—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks carried over.	No. of Items.
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.													
Special Import Duties.													
Arms, Ammunitions and Military Stores	5,34,491	...	62,182	59,339	2,87,304	...	...	36,172	...	...	...	4,44,997	1
Liquors :													
Ale, Beer, Porter, Cider and other fermented Liquors	6,73,587	...	1,479	10,804	195	...	...	43	...	...	...	12,521	2
Spirits and Liquors	1,10,41,004	...	6,522	69,992	32,782	...	...	4,279	...	...	...	1,13,575	3
Wines	4,54,114	...	67	1,533	2,023	...	...	34	...	...	...	3,657	4
Opium	4,151	...	2	44	...	...	...	...	...	...	...	46	5
Petroleum	85,72,342	...	3,018	46,386	39,614	...	...	193	...	...	...	89,211	6
Tobacco	26,78,335	...	10	7,780	5,669	...	...	64	...	...	...	13,523	7
General Import Duties.													
Articles of Food and Drink (excluding Sugar)	29,17,941	...	722	73,010	10,512	...	...	3,937	...	...	...	88,181	8
Sugar (ordinary Duties)	43,97,167	...	172	2,52,356	87,263	...	...	301	...	...	...	3,40,092	9
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	13,71,377	...	179	18,619	3,508	...	...	409	...	...	...	22,715	10
Cotton Manufactures	1,53,57,474	...	4,076	1,26,487	6,415	...	...	14,921	...	...	...	1,51,899	11
Metals and Manufactures of :													
Silver Bullion and Coin	1,54,51,014	...	...	4,33,098	21,808	...	...	...	...	...	...	4,54,906	12
Other Metals and Manufactures of Metals	49,22,511	...	4,065	67,902	10,590	...	...	3,418	...	...	...	85,975	13
Oils (excluding Petroleum)	1,69,889	...	20	23,763	210	...	...	...	...	...	...	23,993	14
Manufactured Articles	1,07,74,616	...	19,751	3,04,591	41,128	...	...	6,446	...	...	...	3,71,916	15
Raw Materials and Unmanufactured Articles	13,60,083	...	254	24,462	5,097	...	...	1,248	...	...	...	31,061	16
Miscellaneous	676	...	...	...	...	...	...	...	...	...	...	...	17
Total Imports	8,06,80,772	...	1,02,519	15,20,166	5,54,118	...	...	71,465	...	...	...	22,48,268	18

Exports.													
Grain and Pulse :													
Paddy (Rice in husk)	11,50,801	...	57,652	...	12	...	...	1,179	...	...	...	58,843	19
Rice	71,47,080	...	...	19,523	48,910	...	...	1,83,085	3,406	...	...	2,54,924	20
Pepper	...	...	...	...	...	...	...	...	...	...	...	...	21
Total Exports	82,97,881	...	57,652	19,523	48,922	...	...	1,84,264	3,406	...	...	3,13,767	22
Miscellaneous	4,28,378	...	...	1,802	5,023	...	...	...	...	...	...	6,325	23
TOTAL SEA CUSTOMS R	8,94,07,031	...	1,60,171	15,41,491	6,08,063	...	...	2,55,729	3,406	...	...	25,68,860	24
LAND CUSTOMS.													
Import Duty :													
On Cotton Goods	20,468	...	...	5	...	...	...	...	...	...	...	5	25
„ other Goods	4,75,068	...	...	6,365	...	...	...	...	...	...	...	6,365	26
Total Import Duty	4,95,536	...	...	6,370	...	...	...	...	...	...	...	6,370	27
Export Duty	61,402	...	11	1,358	...	...	...	...	...	...	...	1,369	28
Miscellaneous	10,247	...	...	420	...	...	...	...	...	...	...	420	29
TOTAL LAND CUSTOMS R	5,67,185	...	11	8,148	...	...	...	...	...	...	...	8,159	30
Excise Duty on Cotton Manufactures	49,40,931	...	2,037	2,952	842	...	...	...	...	2,915	...	8,746	31
Warehouse and Wharf Rents	32,401	...	61	555	60	...	...	...	...	...	...	676	32
Miscellaneous	2,60,462	...	2,044	23,285	...	...	...	360	...	...	...	25,689	33
GRAND TOTAL R	9,52,08,010	...	1,64,324	15,76,431	6,08,965	...	...	2,56,089	3,406	2,915	...	26,12,130	34

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1915—*concld.*

	Total Gross Receipts Brought forward.	Total Refunds and Drawbacks Brought forward.	Net Receipts. India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	No. of Items.
	R	R	R	R	R	R	R	R	R	R	R	R	R	
SEA CUSTOMS.														
Imports.														
Special Import Duties.														
Arms, Ammunitions and Military Stores	5,34,491	4,44,997	...	5,446	57,452	12,968	...	...	13,628	...	...	...	89,494	1
Liquor:														
Ale, Beer, Porter, Cider and other fermented Liquors	6,73,587	12,521	...	59,378	3,07,324	1,57,080	...	...	1,37,284	...	...	...	6,61,066	2
Spirits and Liquors	1,10,41,004	1,13,575	...	13,50,231	43,79,892	33,63,937	...	...	18,33,369	...	...	...	1,09,27,429	3
Wines	4,54,114	3,657	...	65,271	2,02,673	1,32,574	...	...	49,939	...	...	...	4,50,457	4
Opium	4,151	46	...	544	1,411	1,957	...	...	193	...	...	...	4,105	5
Petroleum	85,72,342	89,211	...	16,65,929	29,89,320	36,98,965	...	...	1,28,917	...	...	...	84,83,131	6
Tobacco	26,78,335	13,523	...	2,05,650	8,98,564	8,62,384	...	...	6,98,214	...	...	...	26,64,812	7
General Import Duties.														
Articles of Food and Drink (excluding Sugar)	29,17,941	88,181	...	3,38,851	12,89,484	6,95,487	...	...	5,05,938	...	...	...	28,29,760	8
Sugar (ordinary Duties)	43,97,167	3,40,092	...	2,45,473	16,50,205	19,59,167	...	...	2,02,230	...	...	...	40,57,075	9
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	13,71,377	22,715	...	1,94,955	6,98,608	3,96,880		...	58,219	...	...	...	13,48,662	10
Cotton Manufactures	1,53,57,474	1,51,899	...	11,11,007	53,79,956	78,97,441		...	8,17,171	...	...	...	1,52,05,575	11
Metals and Manufactures of:														
Silver Bullion and Coin	1,54,51,014	4,54,906	...	2,30,378	1,19,85,998	27,79,720	...	...	12	...	...	...	1,49,96,108	12
Other Metals and Manufactures of Metals	49,22,511	85,975	...	5,10,034	20,40,221	19,02,019	...	...	3,84,262	...	...	...	48,36,536	13
Oils (excluding Petroleum)	1,69,889	23,993	...	29,202	28,554	82,031	...	...	6,109	...	...	...	1,45,896	14
Manufactured Articles	1,07,74,616	3,71,916	...	10,37,171	52,11,686	28,89,543	...	...	12,64,300	...	...	...	1,04,02,700	15
Raw Materials and Unmanufactured Articles	13,60,083	31,061	...	60,937	9,23,456	2,24,911	...	...	1,19,718	...	...	...	13,29,022	16
Miscellaneous	676	...	...	...	676	...	...	...	...	...	...	...	676	17
Total Imports	8,06,80,772	22,48,268	...	71,10,457	3,80,45,480	2,70,57,064	...	...	62,19,503	...	...	...	7,84,32,504	18

Exports.														
Grain and Pulse :														
Paddy (Rice in husk)	11,50,801	58,843	...	10,03,751	25,309	776	...	...	62,122	...	...	...	10,91,958	19
Rice	71,47,080	2,54,924	...	...	5,28,758	8,90,723	...	...	54,54,827	17,848	...	...	68,92,156	20
Pepper	...	...	...	...	...	...	...	...	...	...	...	...	...	21
Total Exports .	82,97,881	3,13,767	...	10,03,751	5,54,067	8,91,499	...	...	55,16,949	17,848	...	...	79,84,114	22
Miscellaneous	4,28,378	6,825	...	143	1,97,527	2,22,496	...	...	633	754	...	...	4,21,553	23
TOTAL SEA CUSTOMS R .	8,94,07,031	25,68,860	...	81,14,351	3,87,97,074	2,81,71,059	...	...	1,17,37,085	18,602	...	...	8,68,38,171	24
LAND CUSTOMS.														
Import Duty :														
On Cotton Goods	20,468	5	...	11,723	8,740	..	...	...	...	...	...	...	20,463	25
„ other Goods	4,75,068	6,365	...	2,42,484	2,26,219	...	...	...	...	...	...	...	4,68,703	26
Total Import Duty .	4,95,536	6,370	...	2,54,207	2,34,959	...	...	...	...	...	...	...	4,89,166	27
Export Duty	61,402	1,369	...	27,831	32,202	...	...	...	...	...	...	...	60,033	28
Miscellaneous	10,247	420	...	...	9,827	...	...	...	...	...	...	...	9,827	29
TOTAL LAND CUSTOMS R .	5,67,185	8,159	...	2,82,038	2,76,988	...	...	...	...	...	...	...	5,59,026	30
Excise Duty on Cotton Manufactures	49,40,931	8,746	20,518	1,81,843	42,28,594	52,204	1,91,014	5,990	...	...	2,52,022	...	49,32,185	31
Warehouse and Wharf Rents .	32,401	676	...	18,713	4,700	7,447	...	...	865	...	...	...	31,725	32
Miscellaneous	2,60,462	25,689	...	60,821	88,901	9	...	...	84,174	868	...	...	2,34,773	33
GRAND TOTAL R .	9,52,08,010	26,12,130	20,518	86,57,766	4,33,96,257	2,82,30,719	1,91,014	5,990	1,18,22,124	19,470	2,52,022	...	9,25,95,880	34

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1915.

Charges at the Principal Ports of *Madras, Bombay, Calcutta, and Rangoon.*	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	₹	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	48,170	...	...	...	48,170
Establishment and Contingencies of Commissioner	...	27,199	...	...	...	27,199
Collectors, Deputy and Assistant (*a*)	30,756	82,592	1,01,488	57,831	...	2,72,667
Office and Wharf Establishment (*a*)	73,579	3,52,227	2,31,198	1,38,348	...	7,95,352
Preventive Establishment (*a*)	35,730	1,9 ,483	5,26,448	1,45,532	...	9,03,193
Appraising Establishment (*a*)	33,179	1,71,690	1,22,165	38,769	...	3,65,803
Overtime Allowance	9,399	1,12,772	2,03,411	59,024	...	3,84,606
Contingent Charges	17,525	46,639	1,08,809	1,03,367	...	2,76,340
Add—Portion transferred from Salt (see page 42)	...	1,72,147	...	...	...	1,72,147
Total Charges at the Principal Ports.	2,00,168	12,08,919	12,93,519	5,42,871	...	32,45,477
Ditto at other Ports (*vide* details below).	2,14,443	3,25,383	60,201	93,539	15,777	7,09,343
TOTAL CHARGES IN INDIA	4,14,611	15,34,302	13,53,720	6,36,410	15,777	39,54,820
Total India converted into £ at ₹15=£1					£	263,655
CHARGES IN ENGLAND: Stores for India: Weighing machinery, etc.					£	624
Total Customs Charges					£	264,279

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Madras.				
Out ports	(*a*) 89,405	82,967	42,071	2,14,443
Bombay.				
Sind Division	(*a*) 48,637	2,57,256	19,490	3,25,383
Bengal.				
Chittagong	(*a*) 8,326	45,444	6,431	60,201
Burma.				
Akyab	(*a*) 7,950	14,371	1,498	23,819
Bassein	(*a*) 3,750	7,787	1,035	12,572
Bhamo	...	5,330	377	5,707
Kyauk-Phyu	...	783	38	821
Maungdaw	...	1,277	328	1,605
Mergui	...	6,725	475	7,200
Moulmein	(*a*) 10,011	20,191	1,334	31,536
Sandoway	...	375	142	517
Tavoy	...	6,736	678	7,414
Victoria Point	...	2,160	188	2,348
Total Burma	21,711	65,735	6,093	93,539
Bihar and Orissa.				
Balasore	(*a*) 3,188	2,831	2,656	8,675
Cuttack	...	4,974	236	5,210
Puri	...	1,300	592	1,892
Total Bihar and Orissa	3,188	9,105	3,484	15,777
Total Charges at other Ports	1,71,267	4,60,507	77,569	7,09,343

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 22.—ACCOUNT of INCOME TAX* and of CHARGES for COLLECTION for the Year ended 31st March 1915.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:												
Income Tax:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Collections	2,97,206	1,11,561	34,96,437	61,03,987	64,21,174	21,76,672	14,57,454	20,64,516	12,08,538	7,28,152	3,71,725	2,44,37,422
Deductions by Government from Salaries and Pensions	3,57,121	54,234	4,14,576	4,50,4.6	5,19,520	4,16,142	3,03,126	4,08,783	1,94,095	1,71,437	84,269	33,73,729
Deductions from Interest on Government Securities	4,99,802	310	67,610	2,80,571	22,496	39,662	18,720	2,948	6,820	2,668	482	9,42,(89
Penalties	110	...	26,955	14,652	11,091	5,436	8,144	7,901	9,999	6,376	1,811	92,475
Recoveries from Surplus Profits of Railway Companies	63,845	...	22,781	29,080	590	...	...	58,582	127	...	...	1,75,005
Other items	111	34	975	18,773	9,739	...	863	3,415	4,646	276	...	38,832
TOTAL CIVIL DEPARTMENT	12,18,195	1,66,139	40,29,334	68,97,489	69,84,610	26,37,912	17,88,307	25,46,145	14,24,225	9,08,909	4,58,287	2,90,59,552
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Posts and Telegraphs	2,08,203	...	...	...	...	...	...	...	...	...	...	2,08,203
„ Railways	3,64,662	...	...	...	...	...	...	...	...	...	...	3,64,662
„ Military Department	(a)8,35,552	...	...	...	...	...	...	...	...	...	...	8,35,552
„ Marine „	25,397	...	...	...	...	...	...	...	...	...	...	25,397
„ Military Works	57,633	...	...	...	..	...	...	...	...	...	...	57,633
TOTAL OTHER DEPARTMENTS	14,91,447	...	...	...	...	...	...	...	...	...	...	14,91,447
TOTAL INCOME TAX	27,09,642	1,66,139	40,29,334	68,97,489	69,84,610	26,37,912	17,88,307	25,46,145	14,24,225	9,08,909	4,58,287	3,05,50,999
Deduct—Refunds	*8,168*	*1,974*	*29,936*	*79,923*	*34,489*	*15,447*	*17,512*	*39,886*	*7,896*	*13,965*	*2,715*	*2,51,911*
NET REVENUE FROM INCOME TAX	27,01,474	1,64,165	39,99,398	68,17,566	69,50,121	26,22,465	17,70,795	25,06,259	14,16,329	8,94,944	4,55,572	3,02,99,088
Total Income Tax in India ₹3,05,50,999 converted into £ at ₹15=£1												**£ 2,036,733**
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF INCOME TAX	2,733	916	41,221	1,65,847	1,54,085	291	12,614	46,554	44,824	15,488	4,821	4,89,394
Total Charges in India converted into £ at ₹15 =£1												**£ 32,626**

(a) 1st Peshawar Division . . ₹ 52,672
2nd Rawalpindi „ . . 93 099
3rd Lahore „ . . 1,28,951
4th Quetta „ . . 60,494
5th Mhow „ . . 68,564
6th Poona „ . . 78,212
Carried over . 4,81,992

Brought forward . ₹ 4,81,992
7th Meerut Division . 66.803
8th Lucknow „ . 87,874
9th Secunderabad „ . 76 129
Burma „ . 34.687
Supply Circle . . 83.337
Central War Accounts . 4,730
TOTAL . 8,35,552

* Hitherto termed "Assessed Taxes."

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1915.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Timber	3,93,484	478	3,27,826	11,15,216	1,165	10,693	71,910	15,14,302	878	80,869	59,328	35,76,149
Firewood and Charcoal	34,819	19,703	1,11,798	3,03,833	38	1,24,445	2,31,008	1,01,340	369	22,503	41	9,52,897
Bamboos	374	...	9,256	47	...	62	2,221	54	13,960	5,910	30	31,914
Sandal Wood	45,748	...	87,647	39,582	...	...	...	...	...	...	...	1,72,977
Grass and other minor Produce	5,517	32	40,321	56,915	6	2,76,872	56,805	1,256	20	83,890	14,064	5,35,698
	4,79,942	20,213	5,76,848	15,15,593	1,209	4,12,072	3,61,944	16,19,952	15,227	1,93,172	73,463	52,69,635
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	39,893	1,84,150	3,60,894	18,98,919	7,26,703	18,75,965	4,55,336	68,65,621	3,64,247	5,83,314	3,42,414	1,36,97,456
Firewood and Charcoal	20,336	12,123	9,00,567	3,83,410	2,16,139	2,36,047	2,32,133	1,90,863	50,284	2,33,164	14,732	21,89,798
Bamboos	10,21	...	2,50,782	99,009	48,227	1,34,904	11,994	2,30,883	22,367	2,27,056	17,656	10,44,499
Grazing and Fodder Grass	12,124	10,782	7,03,341	4,68,605	35,006	1,38,563	2,01,290	11,008	9,249	15,60,075	69,192	32,19,535
Other minor Produce	23,779	82	7,00,891	1,22,503	1,94,775	2,12,920	13,388	1,93,129	52,040	2,27,859	98,850	18,40,216
Commutation Fees	686	...	...	...	16,827	...	...	...	13,512	60,674	21,087	1,12,786
Other items	283	...	...	...	4,350	...	...	...	11,375	28	40,325	56,361
	98,722	2,07,137	29,16,475	29,72,446	12,42,027	25,98,399	9,14,141	74,91,504	5,23,074	28,92,170	6,04,556	2,24,60,651
CONFISCATED DRIFT AND WAIF WOOD	43	545	24,937	4,277	8,092	8,896	53,752	2,14,701	836	2,167	21,123	3,39,369
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:												
Duty on Foreign Timber and other Forest Produce	...	...	...	3,394	...	15,594	...	2,00,162	...	...	24,369	2,43,519
Revenue from shared and private Forests	6,010	1,310	...	150	...	...	2,240	...	...	5,307	41,563	56,580
	6,010	1,310	...	3,544	...	15,594	2,240	2,00,162	...	5,307	65,932	3,00,099
MISCELLANEOUS:												
Fines and Forfeitures	34	2,179	2,45,564	19,056	7,039	21,829	12,076	7,989	85	4,227	140	3,20,218
Refunds	733	24	...	6,302	907	1,764	2,565	13,696	215	4,465	1,174	31,845
Other Sources	23,893	6,605	1,77,713	1,59,024	45,222	76,681	91,287	1,59,690	10,342	1,71,021	66,489	9,87,967
	24,660	8,808	4,23,277	1,84,382	53,168	1,00,274	1,05,928	1,81,375	10,642	1,79,713	67,803	13,40,030
KHEDDAH RECEIPTS:												
Sale of Elephants	...	...	...	...	...	...	...	...	...	...	...	...
Other items	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL FOREST REVENUE ..R	6,09,377	2,38,013	39,41,537	46,80,242	13,04,496	31,35,235	14,38,005	97,07,694	5,49,779	32,72,529	8,32,877	2,97,09,784
								Total India converted into £ at R15=£1			£	1,980,652

EXPENDITURE.												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General and Chief Conservator of Forests	50,918	...	...	...	...	...	...	36,474	...	24,244	...	1,11,636
Establishment and Contingencies	43,153	...	...	...	...	...	...	25,351	...	16,334	...	84,838
TOTAL GENERAL DIRECTION . R	94,071	...	...	...	...	...	...	61,825	...	40,578	...	1,96,474
A.—CONSERVANCY AND WORKS.												
Timber and other Produce removed from the Forests by Government Agency	1,56,576	18,752	1,46,371	6,26,030	904	7,17,041	81,073	9,71,188	6,102	1,00,425	41,765	28,66,227
Timber and other Produce removed from the Forests by Consumers or Purchasers	829	448	1,28,347	48,430	1,24,426	54,669	7,091	1,54,861	12,275	1,62,016	22,444	7,15,836
Confiscated Drift and Waif Wood . . .	10	197	3,433	222	828	2,886	19,441	1,18,754	561	158	788	1,47,278
Revenue from Forests not managed by Government	123	...	...	...	...	4,404	...	262	...	...	5,115	9,904
Rent of leased Forests and Payments to Shareholders in Forests managed by Government . . .	...	32,454	23,350	29,791	781	1,85,685	87,298	...	...	...	63,486	4,22,845
Live Stock, Stores, Tools and Plant . . .	60,923	873	1,31,979	19,510	25,305	49,459	19,907	1,93,527	5,226	46,285	37,400	5,90,394
Communications and Buildings	55,315	8,984	2,98,421	2,08,834	1,13,262	2,05,987	1,18,835	3,29,467	88,426	2,26,583	1,55,830	18,09,944
Demarcation, Improvement, and Extension of Forests	1,27,873	1,279	4,85,894	1,38,886	53,134	3,43,177	62,487	4,22,720	37,562	2,09,148	76,363	19,58,523
Miscellaneous	34,412	2,733	11,991	43,097	4,924	31,467	15,935	39,739	2,833	29,637	19,188	2,35,956
TOTAL CONSERVANCY AND WORKS . R	4,36,061	65,720	12,29,786	11,14,800	3,23,564	15,94,775	4,12,067	22,30,518	1,52,985	7,74,252	4,22,379	87,56,907
B.—ESTABLISHMENTS.												
I.—Salaries.												
Pay of Conservators	...	...	88,662	61,120	22,800	39,850	21,453	82,497	20,528	59,831	41,734	4,38,475
Pay of Superior Officers	1,98,444	18,550	4,07,740	3,34,192	1,11,591	1,93,414	1,17,540	6,48,938	79,966	2,72,287	1,33,850	25,16,512
Subordinate Forests and Depôt Establishments	57,315	24,859	4,67,115	5,60,931	92,792	2,04,474	1,55,891	6,09,286	59,869	4,04,803	1,14,451	28,11,786
Office Establishments	49,350	4,206	2,18,970	1,73,791	32,206	1,01,838	49,026	3,44,342	25,543	1,53,493	39,984	11,92,749
Deputation and Special Allowances . . .	45,758	619	...	34,382	26,695	10,409	14,748	1,71,600	5,296	18,758	36,632	3,64,897
Compensation for dearness of provision .	3,276	...	41,569	606	6,189	6,414	...	...	2,542	335	15,617	76,548
	3,54,143	48,234	12,24,056	11,65,022	2,92,273	5,56,399	3,58,658	19,16,663	1,93,744	9,09,507	3,82,268	74,00,967
II.—Travelling Allowances.												
Conservators	...	...	12,107	7,588	2,135	5,249	1,689	6,820	1,910	5,388	5,101	47,987
Superior Officers	26,530	2,933	69,154	61,531	19,473	42,268	31,504	1,32,035	15,323	36,505	27,648	4,64,904
Subordinate Forest and Depôt Establishments	8,074	4,049	1,35,922	(a) 59,361	17,980	33,481	35,299	1,60,381	9,731	65,316	31,000	5,60,594
Office Establishments	5,768	278	41,699	20,819	1,532	15,664	8,997	35,912	1,133	13,779	3,617	1,49,198
	40,372	7,260	2,58,882	1,49,299	41,120	96,662	77,489	3,35,148	28,097	1,20,988	67,366	12,22,683
III.—Contingencies.												
Stationery	564	112	...	6,638	687	2,983	990	2,417	89	1,658	418	16,556
Carriage of Tents and Records	4,747	949	...	9,168	1,982	28,796	8,709	52,137	2,318	32,782	3,597	1,45,185
Rents, Rates, and Taxes	2,099	828	8,016	9,433	1,326	3,357	4,513	9,366	642	2,673	1,832	44,085
Pay of Police Guards	...	...	...	...	...	2,110	...	17	24	...	...	2,151
Service Postage and Telegrams	3,133	611	38,448	21,128	2,713	9,762	9,545	15,961	2,067	15,485	7,081	1,25,934
Sundries	19,354	1,879	1,01,497	12,437	7,270	22,896	17,331	56,395	4,405	38,646	13,398	2,95,508
	29,897	4,379	1,47,961	58,804	13,978	69,904	41,088	1,36,293	9,545	91,244	26,326	6,29,419
TOTAL ESTABLISHMENTS . R	4,24,412	59,873	16,30,899	13,73,125	3,47,371	7,22,965	4,77,235	23,88,104	2,31,386	11,21,739	4,75,960	92,53,069
Carried over . R	9,54,544	1,25,593	28,60,685	24,87,925	6,70,935	23,17,740	8,89,302	46,80,447	3,84,371	19,36,569	8,98,339	1,82,06,450

(a) Includes R1,508 and R602 on account of Forest School and Plague expenses, respectively.

No. 23.—ACCOUNT of Forest Revenue and of Expenditure, for Forest Management and Collection of Forest Revenue, for the Year ended 31st March 1915—*concld.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Brought forward	Rs. 9,54,544	Rs. 1,25,593	Rs. 28,60,685	Rs. 24,87,925	Rs. 6,70,935	Rs. 23,17,740	Rs. 8,89,302	Rs. 46,80,447	Rs. 3,84,371	Rs. 19,36,569	Rs. 8,98,339	Rs. 1,82,06,450
C.—KHEDDAH CHARGES.												
I.—Salaries.												
Superintendence	...	...	...	...	...	...	...	...	...	..	...	...
Office Establishment	..	...	...	..	...	...	...	...	...	...	...	...
Hospital Establishment	...	...	...	...	...	...	...	...	...	...	...	...
Other Establishment	...	..	...	...	...	...	...	...	...	...	...	...
	...	...	...	..	...	...	...	...	...	...	...	...
II.—Allowances.												
Travelling Allowance	...	...	...	...	...	...	...	...	...	...	...	...
Other Allowances	...	...	...	...	...	...	...	...	..	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
III.—Contingencies.												
Feed and Carriage of Elephants	...	...	...	...	...	...	...	...	...	...	...	...
Conveyance of Kheddah Gear and Stores	...	...	...	.	...	...	...	...	...	...	...	...
Bonus and Rewards for elephant caught	...	...	...	...	...	...	...	...	...	...	...	...
Purchase of Medicines	...	...	...	...	...	...	...	...	...	...	...	...
Purchase and Repair of Materials	...	...	...	...	...	...	...	...	...	...	...	...
Rents, Rates, and Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Official Postage and Telegrams	...	...	...	...	...	...	...	...	...	...	...	...
Sundries	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL KHEDDAH CHARGES . R	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL EXPENDITURE IN INDIA . R	9,54,544	1,25,593	28,60,685	24,87,925	6,70,935	23,17,740	8,89,302	46,80,447	3,84,371	19,36,569	8,98,339	1,82,06,450
CHARGES IN ENGLAND									**Total India converted into £ at R15 = £ 1**		£	1,213,763
Expenses in connection with and Allowances to Probationers for the Department, etc.											3,525	
Stores for India: Chemical apparatus, etc.											520	
										TOTAL CHARGES IN ENGLAND	£	4,045
										TOTAL FOREST EXPENDITURE	£	1,217,808

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1915.

		India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
RECEIPTS.													
Fees for Registering Documents		35,705	34,287	18,79,925	7,22,693	16,59,643	5,63,827	2,68,100	2,28,529	6,02,751	3,02,996	1,06,316	64,04,772
Fees for copies of Registered Documents		6,653	6,369	58,138	20,992	72,535	30,544	65,574	567	17,673	15,226	2,898	2,97,169
Miscellaneous		4,964	3,748	3,05,120	9,934	80,690	92,796	19,198	1,953	26,307	29,651	3,121	5,77,482
TOTAL REGISTRATION RECEIPTS	₹	47,322	44,404	22,43,183	7,53,619	18,12,868	6,87,167	3,52,872	2,31,049	6,46,731	3,47,873	1,12,335	72,79,423
Deduct—Refunds		*373*	*28*	*5,435*	*2,748*	*2,221*	*342*	*604*	*32*	*794*	*112*	*243*	*12,932*
NET RECEIPTS under REGISTRATION	₹	46,949	44,376	22,37,748	7,50,871	18,10,647	6,86,825	3,52,268	2,31,017	6,45,937	3,47,761	1,12,092	72,66,491
												Total India ₹72,79,423 converted into £ at ₹15=£1 . £	**485,295**
CHARGES.													
Superintendence		...	...	52,294	20,654	75,189	15,796	...	...	15,392	18,688	...	1,98,013
District Charges		16,378	12,124	12,21,291	3,50,118	10,42,021	2,77,332	1,22,006	1,05,981	3,50,297	1,09,620	64,513	36,71,681
TOTAL CHARGES under REGISTRATION	₹	16,378	12,124	12,73,585	3,70,772	11,17,210	2,93,128	1,22,006	1,05,981	3,65,689	1,28,308	64,513	38,69,694
												Total India converted into £ at ₹15=£1 . £	**257,980**

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1915.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	33,019		
„ Banswara	8,750		
„ Bundi	60,000		
„ Behut	1,400		
„ Chirkhari	11,445		
„ Doongurpur	17,500		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	29,373		
„ Kotah	2,34,720		
„ Kilcheepur	11,134		
„ Lawa	225		
„ Paldeo	242		
„ Punnah	9,955		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		12,08,603	
Contribution of Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	1,61,290		
Contributions towards cost of United Malwa Contingent:			
From Jowrah	1,37,127		
Contributions towards cost of Malwa Bheel Corps:	₹		
From Alirajpur	1,271		
„ Amjeerah	18,868		
„ Burwanee	3,390		
„ Dhar	6,602		
„ Dewas	27,475		
„ Jhabuah	1,656		
„ Jobat	290		
	59,552		
		6,72,969	
TOTAL INDIA, GENERAL			18,81,572
MADRAS.			
Tribute from Travancore		7,83,112	
Peskhash and Subsidy from Cochin		2,00,089	
„ „ Mysore		35,00,000	
„ „ Travancore		13,318	
TOTAL MADRAS			44,96,519
BOMBAY.			
Tribute from Kathiawar		7,22,807	
„ Various Petty States		83,020	
Contribution from Baroda State		4,24,715	
„ Jagirdars, Southern Mahratta Country		86,938	
Subsidy from Cutch		82,258	
		13,99,738	
Fees on Succession:			
Khadal Japti Fund		2,100	
TOTAL BOMBAY			14,01,838
Carried over			77,79,929

No. 25.—Detailed Account of Tributes and Contributions from Native States for the Year ended 31st March 1915—*concld.*

		₹	₹
	Brought forward .	...	77,79,929
Bengal.			
Tribute from Cooch Behar		67,701	
	Total Bengal .		67,701
United Provinces of Agra and Oudh.			
Tribute from Benares		1,90,000	
„ Kapurthala (Bahraich)		1,31,000	
	Total United Provinces of Agra and Oudh .		3,21,000
Punjab.			
Tribute from Chamba		2,225	
„ Mandi		1,00,000	
„ Sukeith		11,000	
„ Various Petty States		30,599	
	Total Punjab .		1,43,824
Burma.			
Tribute from Shan States		4,32,650	
„ Momeik States		20,000	
„ Other States		500	
	Total Burma .		4,53,150
Bihar and Orissa.			
Tributes from various Petty States		85,500	
	Total Bihar and Orissa .		85,500
Central Provinces and Berar.			
Tribute from Kawardha State		30,000	
„ Sakti „		2,250	
„ Nandgaon „		80,000	
„ Chuikhadan „		18,000	
„ Khairagarh „		80,000	
„ Bastar „		20,000	
„ Changbhakur „		387	
„ Raigarh „		5,500	
„ Udaipur „		800	
„ Sirguja „		2,500	
„ Korea „		1,000	
„ Jashpur „		1,250	
„ Sarangarh „		4,500	
	Total Central Provinces and Berar .		2,46,187
Assam.			
Tribute from Manipur		50,000	
„ Ramrai		100	
	Total Assam .		50,100
	Total Tributes, etc. .		91,47,391
	Total India converted into £ at ₹15= £1 . £		**609,827**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section B.—Interest.

Revenue £1,023,307. Expenditure £1,191,257.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest . . .	26	Receipts	63	...	1,023,307	...
Interest on Debt, other than that charged to Railways and Irrigation Works . .	27	Expenditure	65	...	...	449,840
Interest on other Obligations . . .	28	Expenditure	69	...	...	741,417
				Total .	1,023,307	1,191,257

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1915.

Sources of Interest.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 333	5,05,323	28,694	5,62,550	11,52,769	11,76,290	...	...	...	...	...	...	34,25,626
Provincial Loans and Advances set forth in Account No. 90A, page 349	...	...	4,36,413	14,07,406	3,89,439	16,41,527	2,24,646	1,30,615	1,78,652	1,88,949	66,407	46,64,054
Other Advances	15,834	...	...	...	...	...	...	...	...	...	...	15,834
Total Interest on Loans and Advances.	5,21,157	28,694	9,98,963	25,60,175	15,65,729	16,41,527	2,24,646	1,30,615	1,78,652	1,88,949	66,407	81,05,514
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 32C, page 91 . . .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,540	...	6,516	1,18,911	11,554	16,717	...	...	2,972	...	489	1,58,699
Other Investments	1,86,583	...	...	...	...	...	...	...	...	...	...	1,86,583
Total Interest on Investments .	36,58,543	...	6,516	1,18,911	11,554	16,717	...	...	2,972	...	489	38,15,702
Arrears due to the Government.												
Of Land Revenue	...	...	10,909	164	2,147	...	...	...	5,504	...	...	18,724
Of other Revenue	...	...	14,789	31,854	225	...	...	...	80	...	...	46,948

Public Works Cess	...	...	...	...	12,970	...	...	...	...	...	...	12,970
Of Balances due for Purchase Money of Waste Lands	...	...	178	1,756	...	...	55,660	...	...	...	...	57,594
Total Interest on Arrears due to Government	...	...	25,876	33,774	15,342	...	55,660	...	5,584	...	...	1,36,236
Sundry Accounts.												
Percentage from Subscribers to Service Funds on Foreign Service	905	...	...	662	...	...	...	...	...	...	...	1,567
Interest on Overdrawn Capital of Railway Companies	4,66,914	...	...	...	...	...	...	...	...	...	...	4,66,914
Interest on advances to Railway Companies charged to Capital	66,523	...	...	...	...	...	...	...	...	...	...	66,523
Sundry Items	17,184	...	735	3,874	523	153	37	...	756	1,953	...	25,215
Total Sundry Accounts	5,51,526	...	735	4,536	523	153	37	...	756	1,953	...	5,60,219
TOTAL RECEIPTS IN INDIA . R	47,31,226	28,694	10,32,090	27,17,396	15,93,148	16,58,397	2,80,343	1,30,615	1,87,964	1,90,902	66,896	1,26,17,671

Total India converted into £ at R15=£ .	£	**841,178**
RECEIPTS IN ENGLAND:		
	£	
Interest realized from Investment of Cash Balance	79,969	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	23,656	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	293	
Paper Currency Reserve Investment: Interest	78,211	
		182,129
TOTAL INTEREST RECEIPTS .	£	1,023,307

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1915.

	Amount of Loan, 31st March 1915.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	₹	₹	₹	₹
RUPEE DEBT.				
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	1,22,00,000	4,88,000	4,97,867	
				12,85,867
Loans bearing interest at 3½ per cent.:				
Transfer of 1842-43	22,45,35,300	78,58,735	80,62,277	
Loan of 1854-55	34,21,24,200	1,19,74,347	1,20,29,438	
Transfer Loan of 1st May 1865	37,84,12,700	1,32,44,445	1,31,82,445	
Loan of 1879	3,90,79,800	13,67,793	14,02,250	
Loan of 1900-1901	39,70,69,400	1,38,97,429	1,27,40,345	
				4,74,16,755
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	8,20,59,500	24,61,785	24,60,113	
				24,60,113
Paid in India on Loans in course of Discharge:				
5 per cent. Transfer Loan of 1872			25	
4½ per cent. Transfer Loan of 1879			74	
4 per cent. Loan of 1832-33			28	
4 per cent. Loan of 1835-36			79	
4 per cent. Loan of 1842-43			1,655	
4 per cent. Loan of 1854-55			300	
4 per cent. Transfer Loan of 1st May 1865			211	
Reduced 4 per cent. Loan of 1879			67	
4 per cent. Raj-Malwa Railway, Cawnpore-Achneyra Section			518	
4 per cent. Gazipur-Dildarnagar Railway Debenture Loan			64	
				3,021
Miscellaneous—				
Interest on Temporary Loans			15,91,109	
Discount on Loans—				
Discount on Loan raised during the year		21,99,752		
			21,99,752	
			37,90,861	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*1,413*	37,89,448
TOTAL INTEREST ON RUPEE DEBT IN INDIA			₹	5,54,05,204
Total India converted into £ at ₹15=£1			**£**	**3,693,680**
Carried over			£	3,693,680

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1915—*contd.*

	Amount of Loan, 31st March 1915.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
		Brought forward .		3,693,680
STERLING DEBT.				
India 3½ per cent. Stock	91,137,350	3,189,807	3,192,125	
India 3 per cent. Stock	66,028,171	1,980,845	1,984,215	
India 2½ per cent. Stock	11,689,987	292,250	292,957	
India Bonds	2,000,000	...	87,500	
India Bills	...	...	232,269	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,650	64,604	64,604	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
Indian Midland Railway Debentures, 3½ per cent. . . .	407,500	14,263	14,263	
			6,009,062	
Discount Sinking Fund			(a) 68,841	
		TOTAL INTEREST ON STERLING DEBT . £		6,077,903
		GRAND TOTAL . £		(b) 9,771,583

(a) Includes £64,786 charged to "Interest on Ordinary Debt" and £4,055 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India, General," with the exception of (1) Interest charged to Irrigation, and (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General . . .	...	—3,43,29,515	37,89,448	—3,05,40,067	(c) 6,30,88,705	—18,80,683	6,12,08,022
North-West Frontier Province	...	...	...	...	...	7,79,522	7,79,522
Madras	...	3,28,076	...	3,28,076	...	29,97,989	29,97,989
Bombay	...	8,14,015	...	8,14,015	...	23,83,250	23,83,250
Bengal	...	4,39,663	...	4,39,663	...	3,80,011	3,80,011
United Provinces of Agra and Oudh	...	14,17,859	...	14,17,859	...	39,32,010	39,32,010
Punjab	...	1,85,536	...	1,85,536	...	70,78,873	70,78,873
Burma	...	93,028	...	93,028	...	8,48,197	8,48,197
Bihar and Orissa . . .	...	1,05,125	...	1,05,125	...	21,01,620	21,01,620
Central Provinces and Berar .	...	1,74,443	...	1,74,443	...	6,41,469	6,41,469
Assam	...	36,563	...	36,563	...	...	...
Total India . ₹	...	—3,07,35,207	37,89,448	—2,69,45,759	6,30,88,705	1,92,62,258	8,23,50,963
Ditto converted into £ at ₹15=£1 . £	...	—2,049,014	252,630	—1,796,384	4,205,914	1,284,150	5,490,064
England . . . £	2,181,438	...	64,786	2,246,224	(d)3,706,300	(e) 125,379	3,831,679
TOTAL . £	2,181,438	—2,049,014	317,416	449,840	7,912,214	1,409,529	9,321,743
				TOTAL £9,771,583			

(c) Includes ₹9,41,736 on account of Interest on Specific Debt and ₹2,47,846 on account of Interest chargeable against Companies on Advances (*vide* footnote (c) to Account No. 53 A, page 144).
(d) Includes £1,520,488 interest at 3·4132 per cent. on a sum of £53,336,690 taken as Capital Outlay in England to 31st March 1915 on State Railways, and £81,250 on account of Interest chargeable against Companies on Advances.
(e) Represents Interest at 3·4132 per cent. on £3,673,353 taken as Capital Outlay in England to 31st March 1915 on Irrigation.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1915, in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1914.	Amount, 31st March 1915.	Rate of Interest per cent.	Amount on Interest paid during the year.
Special Loans.	₹	₹	₹	₹
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	15,820
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	1,358
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	19,410
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,45,17,795	1,42,67,817	6 and 3½	8,75,924
Bengal and Madras Service Family Pension Fund	3,77,082	4,38,104	4	14,241
Savings Banks.				
Bank Accounts.				
Post Office Savings Bank Deposits	23,16,74,425	14,89,41,446	3 and 3¼	53,93,563
State Railway Provident Institutions (Civil)	68,091	1,03,626	3 and 3¼	3,788
Do. do. (Departmental)	2,99,25,810	3,18,29,626	3 and 3¾	11,26,812
Financial Department Provident Fund	97,504	97,893	4	3,694
Civil Engineers' Provident Fund (Civil)	41,815	45,594	4	1,735
Do do. (Departmental)	5,12,967	4,59,962	4	21,295
Forest Officers' Provident Fund	4,70,443	4,46,092	4	18,169
Police Officers' Provident Fund	26,856	21,917	4	815
Northern India Salt Revenue Department Provident Fund	2,334	2,901	4	101
Civil Veterinary Department Provident Fund	89,856	79,666	4	3,483
General Provident Fund (Civil)	36,58,547	42,70,966	4	1,56,810
Do. do. (Departmental)	41,17,651	46,96,711	4	1,66,829
Other Miscellaneous Provident Fund (Civil)	52,015	62,434	4	2,167
Do. do. (Departmental)	273	1,002	4	24
Cemetery Endowment Fund	24,219	25,428	3 and 3¼	927
Special Accounts.				
Postal Insurance and Life Annuity Fund	1,05,44,094	1,14,17,623	3½	3,80,163
General Family Pension Fund	1,68,852	44,561	3 and 3¼	2,524
Hindu Family Annuity Fund	42,123	39,359	3 and 3¼	1,322
Bengal Christian Family Pension Fund	4,961	4,184	3 and 3¼	226
Miscellaneous.				
Post Office Guarantee Fund	3,15,621	3,19,691	4	12,000
Telegraph Fine Fund	3,229	3,629	3 and 3¼	103
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	2,40,02,520	1,91,68,695	3½	8,52,308
Interest on Miscellaneous Accounts	...	...	...	12
Refunds	...	...	...	81
TOTAL	32,22,96,135	23,83,45,994		90,84,144
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	5,493	5,673	3 and 3¼	210
Refunds	...			1
TOTAL	5,493	5,673		211
Carried over ₹	32,23,01,648	23,83,51,667		90,84,355

(a) Shown under United Provinces of Agra and Oudh.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1915, etc.—*contd.*

	Amount, 1st April 1914.	Amount, 31st March 1915.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	32,23,01,648	23,83,51,667		90,84,355
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus .	1,260	1,260	5	
Service Funds.				
Military Assistant Surgeons' Fund	3,55,842	3,51,916	4	14,529
Savings Banks.				
Forest Officers' Provident Fund	1,03,460	94,288	4	3,984
Police Officers' Provident Fund	95,522	1,08,083	4	3,932
General Provident Fund	32,87,342	38,14,636	4	1,38,104
Cemetery Endowment Fund	15,808	18,501	3 and 3¼	646
Civil Engineers' Provident Fund	1,91,136	1,17,649	4	5,737
Other Miscellaneous do.	22,146	28,552	4	898
Miscellaneous.				
Miscellaneous Accounts	...			5,599
Refunds	...			526
TOTAL .	40,72,516	45,64,835		1,73,955
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	48,440
Educational Funds	9,11,548	9,11,548	6 and 5	13,203
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows Branch) .	30,89,578	31,53,709	6,4 and 3½	1,65,809
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions	12,921	14,529	3 and 3¾	526
Forest Officers' Provident Fund	1,442	1,757	4	63
Police Officers' Provident Fund	20,567	22,082	4	844
General Provident Fund	35,69,818	43,56,893	4	1,53,817
Cemetery Endowment Fund	69,967	72,012	3 and 3½	2,516
Civil Engineers' Provident Fund	52,090	59,560	4	2,202
Other Miscellaneous Provident Fund	22,122	29,636	4	980
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	40,811	40,076	3 and 3½	1,067
Miscellaneous.				
Local Fund Pension Fund	1,11,990	1,30,987	3 and 3½	3,633
Refunds	...	...	...	1,00,977
TOTAL .	79,02,851	87,92,789		5,26,227
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,71,493	1,52,874	4	5,657
Police Officers' Provident Fund	48,799	42,407	4	1,604
General Provident Fund	27,04,346	33,74,257	4	1,19,022
Cemetery Endowment Fund	35,074	36,631	3 and 3½	1,253
Other Miscellaneous Provident Fund	61,737	80,340	4	465
Miscellaneous.				
Miscellaneous Accounts	...		...	17,540
Refunds	...			107
TOTAL	30,21,449	36,36,509		1,45,648
Carried over .	33,72,98,467	25,53,95,800		99,30,185

(a) Shown under United Provinces of Agra and Oudh.

No. 28—ACCOUNT showing the Obligations of the Government of INDIA, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1915, etc.—*contd.*

	Amount, 1st April 1914.	Amount, 31st March 1915.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	33,72,98,467	25,53,95,800		99,30,185
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,46,12,289	1,46,09,535	6, 5 and 4	6,13,036
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	19,841	22,800	4	846
General Provident Fund	33,01,900	38,43,421	4	1,36,704
Cemetery Endowment Fund	85,542	88,909	3 and 3¼	3,242
Civil Engineers' Provident Fund	1,50,056	1,02,504	4	3,853
Opium Department Provident Fund	6,539	7,164	4	271
Other Miscellaneous Provident Fund	10,231	15,445	4	449
TOTAL	1,83,86,398	1,88,89,778		7,95,521
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	1,000
Savings Banks.				
Police Officers' Provident Fund	24,682	28,347	4	1,033
General Provident Fund	28,18,783	32,04,440	4	1,14,893
Cemetery Endowment Fund	45,437	47,187	3 and 3¼	1,646
Civil Engineers' Provident Fund	1,32,991	1,48,732	4	5,523
Other Miscellaneous Provident Funds	29,599	35,986	4	1,196
Miscellaneous.				
Refunds	...	...		43
TOTAL	30,61,492	34,74,692		1,25,334
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	94,065	94,679	4	3,668
General Provident Fund	18,86,202	22,09,310	4	80,239
Civil Engineers' Provident Fund	53,164	62,295	4	2,272
Cemetery Endowment Fund	21,129	21,615	3 and 3¼	751
Other Miscellaneous Provident Fund	6,624	8,848	4	287
Miscellaneous.				
Refunds	...			4
TOTAL	20,61,184	23,96,747		87,221
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	94,552	1,08,844	4	3,915
General Provident Fund	16,04,456	19,54,949	4	70,342
Civil Engineers' Provident Fund	1,81,694	1,82,081	4	6,786
Cemetery Endowment Fund	15,499	16,534	3 and 3¼	561
Other Miscellaneous Provident Fund	7,914	12,252	4	340
Miscellaneous.				
Interest on Miscellaneous Accounts	...			...
Refunds	...			690
TOTAL	19,04,115	22,74,660		82,634
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	88,814	91,734	4	3,557
Police Officers' Provident Fund	1,03,898	1,20,947	4	4,426
General Provident Fund	14,54,893	17,05,238	4	62,387
Cemetery Endowment Fund	13,463	14,198	3 and 3¼	498
Other Miscellaneous Provident Fund	980	1,739	4	49
TOTAL	16,62,048	19,33,856		70,917
Carried over	36,43,73,704	28,43,65,533		1,10,91,812

(a) Shown under India, General.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ende d 31st March 1915, etc.—*concld.*

	Amount, 1st April 1914.	Amount, 31st March 1915.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	36,43,73,704	28,43,65,533		1,10,91,812
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	28,966	31,324	3 and 3½	1,107
Police Officers' Provident Fund	...	...	4	...
General Provident Fund	5,86,645	7,28,666	4	27,806
Cemetery Endowment Fund	5,375	5,605	3 and 3½	182
Civil Engineers' Provident Fund	8,875	4,809	4	166
Miscellaneous.				
Refunds	...		...	176
TOTAL .	6,29,861	7,70,404		29,437
GRAND TOTAL ₹	36,50,03,565	28,51,35,937		1,11,21,249
Grand Total of Interest converted into £ at ₹15 = £1 . £				**7,41,417**

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Funds . .	8,75,924	...	...	1,65,809	...	...	...	...	...	...	...	10,41,733
Bengal and Madras Service Family Pension Fund . .	14,241	...	...	...	...	...	...	...	...	...	...	14,241
Military Assistant Surgeons' Fund . .	...	...	14,529	...	...	...	...	...	...	...	...	14,529
TOTAL SERVICE FUNDS ₹	8,90,165		14,529	1,65,809	...	...	...	...	...	...	...	10,70,503
SAVINGS BANKS.												
Bank Accounts.												
Post Office Savings Bank . . .	53,93,563	...	...	...	...	...	...	...	...	...	...	53,93,563
State Railway Provident Institutions .	11,30,600	...	...	526	...	...	...	...	...	...	1,107	11,32,233
Financial Department Provident Fund .	3,694	...	...	...	...	...	...	...	...	...	...	3,694
Civil Engineers' Provident Fund . .	23,030	...	5,737	2,202	5,657	3,853	5,523	2,272	6,786	3,557	166	58,783
Forest Officers' Provident Fund . .	18,169	...	3,984	63	...	...	...	...	...	...	...	22,216
Police Officers' Provident Fund . .	815	...	3,932	844	1,604	846	1,033	3,668	3,915	4,426	...	21,083
Opium Department Provident Fund .	...	...	...	...	...	271	...	...	...	...	...	271
Northern India Salt Revenue Department Provident Fund .	101	...	...	...	...	...	...	...	...	...	...	101
Civil Veterinary Department Provident Fund . .	3,483	...	...	...	...	...	...	...	...	...	...	3,483
General Provident Fund	3,23,639	...	1,38,104	1,53,817	1,19,022	1,36,704	1,14,893	80,239	70,342	62,387	27,806	12,26,953
Other Miscellaneous Provident Funds .	2,191	...	898	980	465	449	1,196	287	340	49	...	6,855
Cemetery Endowment Fund . . .	927	210	646	2,516	1,253	3,242	1,646	751	561	498	182	12,432
Special Accounts.												
Postal Insurance and Life Annuity Fund	3,80,163	...	...	...	...	...	...	...	...	...	...	3,80,163
Other Special Accounts	16,072	...	...	4,700	...	...	...	...	...	...	...	20,772
TOTAL SAVINGS BANKS ₹	72,96,447	210	1,53,301	1,65,648	1,28,001	1,45,365	1,24,291	87,217	81,944	70,917	29,261	82,82,602

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-15.

Section C.—Posts and Telegraphs and Mint.

Major Head.	No. of Account.	Details of Accounts.	Page	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Posts and Telegraphs . . .	29	Receipts and Expenditure	72	...	3,596,973	3,257,263
„ . . .	29A	Details of Indian Postage and Message Revenue	77	2,774,610	...	...
„ . . .	29B	Details of Indo-European Telegraph Message Revenue	77	49,499	...	...
„ . . .	29C	Capital Cost of Indian Telegraph Lines .	78	249,997	...	...
„ . . .	29D	Outlay on Construction of Telegraph Lines .	81	146,811	...	...
„ . . .	29E	Details of Capital Cost of Indo-European Telegraph Lines	82	13,242	...	...
„ . . .	29F	Capital Cost of Working and Maintenance of Indo-European Telegraphs . . .	84	86,887	...	...
Mint . . .	30	Receipts and Charges	85	...	69,498	141,682

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTS and TELEGRAPHS DEPARTMENT of *India* for the Year ended 31st March 1915.

		Amount.	Amount.
		₹	₹
RECEIPTS.			
INDIAN POSTS AND TELEGRAPHS.			
Postage and Message Revenue	(*Account No. 29A*)	4,16,19,153	
Receipts on account of Money Orders and British Postal Orders		60,88,658	
Rent of Wires and Instruments leased to Railways and Canals		29,40,515	
Rent of Telephones		8,77,492	
Royalties from Telephone Companies		91,394	
Recoveries from Guarantors		95,125	
Miscellaneous Revenue		3,34,616	
TOTAL INDIAN POSTS AND TELEGRAPHS			5,20,46,953
INDO-EUROPEAN TELEGRAPHS.			
Message Revenue	(*Account No. 29B*)	13,23,801	
Miscellaneous Revenue		—*14,201*	
TOTAL INDO-EUROPEAN TELEGRAPHS			13,09,600
TOTAL RECEIPTS IN INDIA			5,33,56,553
Total Receipts converted into £ at ₹15=£1	£		**3,557,103**
RECEIPTS IN ENGLAND.			
INDIAN POSTS AND TELEGRAPHS.		£	£
Postal arrangement with the Lords of His Majesty's Treasury: on account of the amount due under the Morley Award as applied to the whole of the Eastern Mail Service for the three years to 31st January 1915			30,000
INDO-EUROPEAN TELEGRAPHS.			
Message Revenue	(*Account No. 29B*)	—*38,755*	
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund		67,821	
Miscellaneous Revenue—			
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line		2,650	
		31,716	
Add—Payments in England taken in reduction of Receipts		—*21,846*	9,870
TOTAL RECEIPTS IN ENGLAND	£		39,870
TOTAL RECEIPTS, POSTS AND TELEGRAPHS	£		3,596,973

No. 29 – ACCOUNT of the RECEIPTS and CHARGES of the POSTS and TELEGRAPHS DEPARTMENT of *India* for the year ended 31st March 1915—*contd.*

	Amount.	Amount.
	₹	₹
CHARGES.		
Indian Posts and Telegraphs.		
Control:		
Direction –		
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic) .	(*a*) 2,97,023	
Office Establishment	1,98,717	
Temporary Establishment	9,025	
Allowances	80,432	
Apparatus and Plant	101	
Supplies and Services	18	
Contin encies	27,409	
	6,12,725	
Circle Offices—Posts and Telegraphs Traffic and Railway Mail Service—		
Postmasters-General, Deputy Postmasters-General, Inspector-General, Railway Mail Service and Sorting, Assistant Postmaster-General, Personal Assistants to Postmasters-General and Inspectors-General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors-General and Inspectors attached to Offices of Postmasters-General and Inspectors-General	(*a*) 6,33,310	
Office Establishment	9,92,986	
Temporary Establishment	2,413	
Allowances	1,82,763	
Apparatus and Plant	1,901	
Supplies and Services	4,62,195	
Contingencies	2,22,409	
	24,97,977	
Circle Offices—Telegraph Engineering—		
Directors, Telegraph Engineering, Personal Assistant to Directors	86,166	
Office Establishment	37,495	
Temporary Establishment	386	
Allowances	11,787	
Apparatus and Plant	4,017	
Contingencies	4,791	
	1,44,642	
Suspense Accounts	*—44,459*	
Deduct:—		
Portion charged to Capital, Telegraph Lines and Buildings	(*b*) *1,12,738*	
TOTAL CONTROL, Carried over .		30,98,147

(*a*) Includes Exchange Compensation Allowance.
(*b*) See note (*a*), page 81.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTS and TELEGRAPHS DEPARTMENT of *India* for the year ended 31st March 1915—*contd.*

	Amount.	Amount.
	₹	₹
Total Control, Brought forward		30,98,147
Office of Account and Audit:		
Accountant-General, Deputy and Assistant Accountants-General and Chief Superintendents	(a)1,32,181	
Office Establishment	9,92,916	
Temporary Establishment	2,212	
Allowances	36,175	
Apparatus and Plant	948	
Supplies and Services	208	
Contingencies	62,697	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(b)*28,184*	
Indo-European Telegraph share of Account Establishment	*13,860*	
TOTAL OFFICE OF ACCOUNT AND AUDIT		11,85,293
Presidency and District Offices—Traffic:		
Supervision, Posts and Telegraphs Traffic and Railway Mail Service—		
Superintendents, Probationery Superintendents, Assistant Superintendents and Inspectors	(a)9,91,147	
Office Establishment	2,96,674	
Allowances	5,13,916	
Supplies and Services	281	
Contingencies	60,555	
	18,62,573	
Post Office and sorting and other charges—		
Presidency Postmasters	39,455	
Postmasters and Establishment	1,42,15,124	
Experimental and Temporary Establishment	82,332	
Allowances	6,35,155	
Supplies and Services	2,25,737	
Contingencies	13,79,547	
	1,65,77,350	
Combined offices, Signalling—		
Office Establishment	11,40,232	
Temporary Establishment	4,504	
Allowances	1,13,377	
Contingencies	3,18,593	
	15,76,706	
Telegraph Signal Offices—		
Superintendents (Superior Traffic) and Superintendents of Post Office (Traffic)	(a) 81,484	
Office Establishment	50,45,833	
Temporary Establishment	1,27,330	
Allowances	10,67,543	
Apparatus and Plant	5,53,633	
Contingencies	3,06,083	
Gratuities and contribution	7,226	
	71,89,132	
Deduct—		
Portion charged to Other Departments	*21,912*	
	71,67,220	
TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC		2,71,83,849
Total Indian Posts and Telegraphs, carried over		3,14,67,289

(a) Includes Exchange Compensation Allowance.
(b) See note (a), page 81.

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTS and TELEGRAPHS DEPARTMENT of *India* for the year ended 31st March 1915—*contd.*

	Amount.	Amount.
	R	R
Total Indian Posts and Telegraphs, Brought forward		3,14,67,289
Stores and Workshops Establishments:		
Superintendents, and Assistant Superintendents	41,227	
Office Establishment	1,56,096	
Temporary Establishment	3,593	
Allowances	12,033	
Apparatus and Plant	6,446	
Supplies and Services	63	
Contingencies	3,31,336	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(a) *41,537*	
Workshop outturn	(b) *54,985*	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		4,57,272
Stationery and Printing		(c) 13,38,126
Conveyance of Mails:		
Subsidies for conveyance of Mails	21,82,722	
Road Establishment and charges	21,84,295	
Ferry and Boat Establishment and charges	33,558	
Gratuities to Masters of Ships	6,349	
Railway charges	28,24,736	
TOTAL CONVEYANCE OF MAILS		72,31,660
Maintenance of Telegraph Lines:		
Superintendents, Deputy and Assistant Superintendents, Telegraph Engineering	2,91,941	
Office Establishment	10,40,396	
Temporary Establishment	3,667	
Allowances	3,03,162	
Apparatus and Plant	15,583	
Contingencies	42,040	
Repairs to Lines	8,37,802	
„ to Radios	7,348	
„ to Buildings	38	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(d) *1,40,922*	
„ „ Other Departments	*20,828*	
TOTAL MAINTENANCE OF TELEGRAPH LINES		23,80,227
Miscellaneous		(e) 8,70,621
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines (Account No. 29-C)	22,02,165	
Buildings („ „)	*—511*	
Apparatus and Plant („ „)	4,45,030	
Stores and other Suspense Accounts	*—19,36,119*	
Deduct—		
Receipts on Capital Accounts, etc. (Account No. 29-C)	*1*	
Total Capital Outlay		7,10,564
TOTAL INDIAN POSTS AND TELEGRAPHS, Carried over		4,44,55,759

(a) See note (c) page 81.
(b) Charged to Stores, Capital item Rs. 1,60,775 in Account No. 29-C., page 78.
(c) Includes R3,74,750 representing cost of stationery, etc., supplied from Central Stores.
(d) See note (a) page 81.
(e) Includes R7,93,464 representing cost of postage stamps issued for Posts and Telegraphs and Revenue purposes.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTS and TELEGRAPHS DEPARTMENT of *India* for the year ended 31st March 1915—*contd.*

		Amount.	Amount.
		₹	₹
Total Indian Posts and Telegraphs, Brought forward	.		4,44,55,759
INDO-EUROPEAN TELEGRAPHS.			
CAPITAL :			
Telegraph Lines	(Account No. 29 E.)	1,63,646	
Buildings	(„ „)	30,631	
Apparatus and Plant	(„ „)	19,020	
Stores and other Suspense Accounts	(„ „)	—*2,14,460*	
		—*1,163*	
REVENUE :			
General Charges	(Account No. 29 F.)	3,70,122	
Maintenance of Lines	(„ „)	2,13,974	
Maintenance of Cable	(„ „)	2,17,496	
Working and Maintenance of Signal Offices	(„ „)	4,65,540	
		12,67,132	
TOTAL INDO-EUROPEAN TELEGRAPHS	.		12,65,969
TOTAL CHARGES IN INDIA	.		4,57,21,728
TOTAL CHARGES CONVERTED INTO £ at ₹15=£1	£		3,048,115
CHARGES IN ENGLAND.			
INDIAN POSTS AND TELEGRAPHS.		£	£
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	.	54,588	
Absentee allowances	.	14,723	
Stores for India : Lead Seals	.	1,830	
Miscellaneous expenditure	.	246	
		71,387	
CAPITAL OUTLAY IN CONNECTION WITH THE TELEGRAPH SERVICE :—			
Stores for India	.	143,676	
Erection in India of a wireless telegraph station of the Imperial chain	.	200	
		143,876	
INDO-EUROPEAN TELEGRAPHS.			215,263
CAPITAL :			
Stores	(Account No. 29 E.)	*13,319	
REVENUE :			
Expenses of Constantinople Office	(Account No. 29 F.)	535	
Absentee allowances	(„ „)	1,346	
Contingencies	(„ „)	531	
		2,412	
		15,731	
Add—Payments in England taken in reduction of Receipts	.	—*21,846*	—*6,115*
TOTAL CHARGES IN ENGLAND	.		209,148
TOTAL CHARGES, POSTS AND TELEGRAPHS	.		3,257,263

* Includes £1-17-6 portion of cost of stores for Persian Gulf Radio Offices.

No. 29A.—DETAILED ACCOUNT of the INDIAN POSTAGE and MESSAGE REVENUE.

INDIAN POSTS AND TELEGRAPHS.		Amount.	Amount.
		₹	₹
Receipts:			
Postage realised in cash		11,24,745	
Gross sale of—			
Ordinary stamps		8,79,54,983	
Service stamps		62,93,469	
From other Postal and Telegraph Administrations		2,12,543	
State (bearing) Messages, etc.		26,73,260	4,82,59,000
Deduct:			
Refund of Postage realised in cash		*1,184*	
Payments to Indo-European Telegraph Department		*7,33,085*	
Net payments made by India in respect of correspondence and parcels exchanged between it and London		*—98,291*	
Net payments made by India in respect of correspondence and parcels exchanged between it and other Foreign and Colonial Administrations		*51,770*	
Payments to other Postal and Telegraph Administrations		*39,87,906*	
Civil Department share of ordinary stamps		*19,00,800*	
Refunds of overcharges and delivery charges		*63,393*	*66,39,847*
NET POSTAGE AND MESSAGE REVENUE			4,16,19,153
Net postage and Message Revenue converted into £ at ₹15 = £1	£		**2,774,610**

No. 29B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPHS.		Amount.	Amount.
		₹	₹
Receipts from Indian Postal and Telegraph Department		7,33,085	
Cash collections in Gulf Section		4,78,350	
„ Persian Section		1,12,366	13,23,801
Total India converted into £ at ₹15 = £1	£		88,254
Receipts in England:		£	£
Cash collections in Persian Section		7,220	
Deduct:			
Payments to other Administrations		*—45,975*	*—38,755*
NET MESSAGE REVENUE	£		49,499

No. 29C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1914-15.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	₹	₹	₹	₹	₹
Departmental, Railway and Canal } Under Agreement } *Account No. 29D*	19,48,940	...	19,48,940	9,10,52,449	9,30,01,389
	2,03,253	...	2,03,253	37,30,369	39,33,622
Gilgit Lines }	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*—56,745*	*—56,745*
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	49,972	...	49,972	4,29,353	4,79,325
TOTAL TELEGRAPH LINES	22,02,165	...	22,02,165	9,53,44,687	9,75,46,852
Telegraph Buildings:					
Signal Offices	*—511*	8,52,022	8,51,511	1,00,30,724	1,08,82,235
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	...	8,862	8,862	8,44,425	8,53,287
Workshop Buildings	...	20,363	20,363	3,84,939	4,05,302
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	*—511*	8,81,247	8,80,736	1,13,53,408	1,22,34,144
Apparatus and Plant:					
Equipment of Signal Offices	4,32,691	...	4,32,691	58,73,418	63,06,109
Miscellaneous	12,339	...	12,339	5,61,468	5,73,807
TOTAL APPARATUS AND PLANT	4,45,030	...	4,45,030	64,34,886	68,79,916
Payments to Marconi Co.	1,23,649	...	1,23,649	7,86,814	9,10,463
Payments to Automatic Telephone Co., London	26,827	...	26,827	74,301	1,01,128
Stores	*—1,60,775*	...	*—1,60,775*	59,62,552	58,01,777
Other Suspense Accounts	2,32,323	...	2,32,323	*—3,507*	2,28,816
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	71,548	...	71,548	83,74,074	84,45,622
TOTAL	28,68,708	8,81,247	37,49,955	12,23,68,170	12,61,18,125
Deduct:					
Receipts on Capital Account, etc.	*1*	...	*1*	*6,66,868*	*6,66,869*
TOTAL CAPITAL, IMPERIAL	28,68,707	8,81,247	37,49,954	12,17,01,302	12,54,51,256
PROVINCIAL:					
Telegraph Lines	...	...	...		
„ Buildings	...	...	...	52,370	52,370
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	28,68,707	8,81,247	37,49,954	12,17,53,672	12,55,03,626
Total converted into £ at R15=£1 £	**191,247**	**58,750**	**249,997**	**8,116,912**	**8,366,909**

No. 29 D.—STATEMENT of Outlay on Indian Telegraph (Departmental, and Railway and Canal, etc.) Lines, constructed during the year 1914-15.

List of Lines Constructed.	Outlay during the year.
DEPARTMENTAL LINES.	₹
BURMA CIRCLE.	
Akyab Division.	
Increasing headway from Twante to Maubin . .	8,061
EASTERN CIRCLE.	
Calcutta Division.	
Erecting a 300 lbs. iron wire from Calcutta to Jessore	—6,453
Do. an extra 600 lbs. p. m. iron wire from Narcoldanga to Nattore . . .	1
Do. an extra wire from Barisal to Patuakhali .	3,187
Do. an extra 300 lbs. p. m. iron wire from Rajbari to Khalia	3,190
Laying an under-ground cable from Exchange to Mirzapur Terminal	21,934
Erecting a 600 lbs. iron wire from Khana Junction to Manpur	—371
Dacca Division.	
Erecting one 200 lbs. p. m. H. D. C. wire from Chittagong to Ramu	—320
Do. a copper wire 200 lbs. p. m. from Comilla to Chittagong	—470
Do. a copper wire from Rajbari to Pangsa .	—3
Reconstructing the line with coupled posts from Ellachipur Cable House to Andermanik Junction.	17,242
Shillong Division.	
Increasing the number of post and erecting an extra wire from Habiganj to Sahistaganj . . .	675
Constructing a telephone line from Shillong to Pandoo	3,803
Total Eastern Circle .	42,415
NORTHERN CIRCLE.	
Delhi Division.	
Shifting Hill Lines from Dharamsala to Naggar .	3,145
Installing underground Cables, Simla Telephone System	16,811
Karachi Division.	
Laying underground cables from Karachi Office to Karachi Cantonment	9,940
Lucknow Division.	
Extending the transfer wire from Chokaghat to Gonda Railway Station	1,835
Dismantling Seimens 40 conductor aerial cable line from Mall Corner to Picture Palace . . .	1,584
Total Northern Circle .	33,315
Carried over .	83,791

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward .	83,791
DEPARTMENTAL LINES—*contd.*	
SOUTHERN CIRCLE.	
Bombay Division.	
Replacing wooden posts from Kasora to Igatpuri .	3,146
Trichinopoly Division.	
Erecting 600 lbs. wire from Padanoor to Ootacamund	1,336
Total Southern Circle .	4,482
Total Departmental Lines .	88,273
RADIO TELEGRAPH MASTS.	
BURMA CIRCLE.	
Rangoon Division.	
Erection of Radio masts at Victoria Point .	3,740
Do. do. at Rangoon .	7,912
Do. do. at Port Blair .	1,621
Do. do. at Diamond Island .	5,368
Total Burma Circle .	18,641
SOUTHERN CIRCLE.	
Madras Division.	
Erection of Radio masts at Madras . .	757
Do. do. at Secunderabad .	2,348
Total Southern Circle .	3,105
Total Radio Lines	21,746
Total Departmental and Radio Lines .	1,10,019
COMBINED OFFICE LINES.	
Combined Office Lines Burma Circle .	36,354
Do. do. Eastern „ . .	51,986
Do. do. Northern „ . .	21,004
Do. do. Southern „ . .	96,584
Total Combined Office Lines .	(a)2,05,928
Departmental Lines including Radio and Combined Office Lines .	3,15,947
Other Items	6,86,815
Total .	10,02,762
Add—Share of Establishment	(b)1,50,436
Store, Contingencies	(c)19,730
Total Departmental Lines including Radio and Combined Office Lines .	11,72,928
Total converted into £ at R15=£1 £ .	78,195
Carried over .	11,72,928

(a) Includes Rs. 1,78,760 on account of Lines under agreement.
(b) *See* note (a), page 81.
(c) „ (c) „ 81.

No. 29D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, AND RAILWAY and CANAL, ETC.) LINES, constructed during the year 1914-15—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹
Brought forward .	11,72,928
RAILWAY LINES.	
BURMA CIRCLE.	
Akyab Division.	
Constructing a telephone line from Buthidaung to Kappagaon	6,536
Maymyo Division.	
Erecting a line along S. S. S. Railway from Kalaw to Aungban	2,853
TOTAL BURMA CIRCLE .	9,389
EASTERN CIRCLE.	
Calcutta Division.	
Construction of a telegraph line from Sara to Serajganj	25,090
Erecting a line from Bharamara Station to Gopalpur	27,878
Do. 200 lbs. copper wire from Howrah to Khana Junction.	—121
Do. a 2nd wire for B. N. Railway from Mohunda to Bokharo	—100
Do. 200 lbs. copper wire from Dhanbaid to Bokharo	11,100
Do. an extra wire for E. I. Railway from Khana Junction to Asansol . . .	4
Dacca Division.	
Erecting a train wire for A. B. Railway from Tangi Bhairab	293
Erecting an extra wire along the E. B. S. Railway from Singhjani to Bahadurabad . . .	1
Darjeeling Division.	
Constructing a line from Siliguri to Teesta Bridge .	34
Erecting one 600 lbs. iron wire from Katihar to Godagiri	11,348
Do. a line along the D. H. Ry. from Panchanai to Kissenganj.	7
TOTAL EASTERN CIRCLE .	75,534
NORTHERN CIRCLE.	
Allahabad Division.	
Erecting a 450 lbs. iron wire from Jumna North Bank to Banda G. I. P.	4,815
Constructing a telephone line for E. I. Railway from Allahabad to Tundla	1,92,876
Delhi Division.	
Constructing a telegraph line along G.I D. Railway from Phagwara to Rahon	2,461
Constructing a telegraph line from Jullundur to Mukarian	8,323
	2,08,475
Carried over .	84,923
	11,72,928

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹
	11,72,928
Brought forward .	84,923
	2,08,475
RAILWAY LINES—*contd.*	
NORTHERN CIRCLE—*contd.*	
Karachi Division.	
Dismantling line from Jacobabad to Kashmore .	—8,205
Erecting 450 lbs. wire for N. W. Railway from Jakhal to Hissar	—63
Lahore Division.	
Reconstructing the rail post line from Ravi N. Terminal to Lalamusa	11,634
Erecting a telegragh line for the N. W. Railway from Laki to Tank	—4,022
Constructing and dismantling Road line from Jullunder to Nakodar	—550
Erecting an iron wire 600 lbs. p. m. from Ferozepore to Lohian Khas Junction	20
Constructing a telegraph line for N. W. Railway from Mandra to Bhon	14,962
Constructing a telegraph line for N. W. Railway from Sialkot to Narowal	15,926
Erecting 200 lbs. p. m. copper wire from Lahore to Lalamusa	32,814
TOTAL NORTHERN CIRCLE .	2,70,991
SOUTHERN CIRCLE.	
Ajmer Division.	
Constructing a line from Dharangodra to Halvad .	6,194
Erecting extra wire on J. B. Railway from Marta Road to Marwar Junction	11,541
Erecting extra wire on J B. Railway from Luni Junction to Hyderabad Sind	21,607
Constructing line along the Baroda State Railway from Chalala to Dhari	12
Reconstructing line from Bina to Agra Junction .	713
Erecting through wire along Railway from Jodhpur to Phalodi	—726
Constructing a line from Wagrod to Kakoshi .	3,278
Ditto of A. B. posts from Mutipura to Tankhala	8,548
Constructing a line from Bantwa to Charedia .	1,989
Erecting a line of A. B. posts from Vaso to Piej .	937
Constructing a line of A. B. posts from Varetha to Samaia	3,881
	57,974
Carried over .	3,55,914
	11,72,928

No. 29D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, RAILWAY, AND CANAL, ETC.) LINES, constructed during the year 1914-15—*contd.*

List of Lines Constructed.	Outlay during the year.
	℟
	11,72,928
Brought forward .	3,55,914
	57,974
RAILWAY LINES—*contd.*	
SOUTHERN CIRCLE—*contd.*	
Bangalore Division.	
Constructing a line from Mysore to Arsekere . .	2,464
Erecting 300 lbs. iron wire, from Powringpet to Kolar Railway Station	—31
Constructing a line from Kolar to Chickballapur .	16,200
Bombay Division.	
Erecting two 300 lbs. iron wire for Great Indian Peninsula Railway from Kalyan to Poona . .	—3
Constructing a Telephone line from Dhond to Manmad	92,827
Madras Division.	
Erecting a Telephone line from Secunderabad to Raichur	1,339
Erecting an Engineering line from Padanur to Pollochi	14
Erecting a line from Palmoor to Kristna Bridge .	22,105
Nagpur Division.	
Erecting a 2nd line from Koraya to Yeotmal . .	4,483
Increasing number of posts from Budnoor to Hirdagarh	1,520
Erecting 3rd wire 600 lbs. p. m. for B. N. Ry. from Itwari to Chindwara	7,796
Constructing a line from Murtazpur to Yeotmal .	—9
Erecting a 450 lbs. iron wire from Hirdagarh to Purassia	3,415
Reconstructing the line from Nagpur to Bookhed, etc.	15,165
Trichinopoly Division.	
Constructing a Telegraph line from Quilon to Trivandrum	20,032
TOTAL SOUTHERN CIRCLE .	2,45,291
TOTAL .	6,01,205
Other items	2,17,144
Add—Share of Establishment	(a)1,22,752
„ Store, Contingencies . . .	(c) 20,586
TOTAL RAILWAY LINES .	9,61,687
Total converted into £ at ℟15=£1 . £	64,113
Carried over .	21,34,615

List of Lines Constructed.	Outlay during the year.
	℟
Brought forward .	21,34,615
CANAL LINES.	
BURMA CIRCLE.	
Mandalay Division.	
Constructing telephone lines for Yen Canal . .	8,891
NORTHERN CIRCLE.	
Allahabad Division.	
Constructing a Telegraph and Telephone line from Mirzapur to Dhandraul	—256
Delhi Division.	
Erecting Telephone lines for Sirhind Canal .	2,670
Lahore Division.	
Constructing certain extension of Upper Bari Doab Canal Telegraph lines.	7,163
Do. a Canal Telegraph line and dismantling the old Telegraph line between Magi and Machi .	1,621
Constructing Telegraph line for the Upper Jhelum Canal Circle .	10,369
Ditto the line along the Swat River Canal .	—4,283
Ditto a Telegraph line for Lower Bari Doab Canal	—858
Ditto a Telephone line for Upper Bari Doab Canal .	1,064
Ditto ditto for Swat River Canal	—4,648
Erecting a Telephone line for the Upper Jhelum Canal	282
Constructing a Telephone line for Bari Doab Canal .	858
Ditto ditto for Lower Jhelum Canal Circle .	100
Ditto ditto for Lower Chenab Canal Circle .	1,215
TOTAL NORTHERN CIRCLE .	15,297
SOUTHERN CIRCLE.	
Bombay Division.	
Constructing a line for the Mutha Canal System .	8,994
Ditto ditto .	13,672
Trichinopoly Division.	
Constructing a Telephone line from Naunilam to Vellappar	2,260
TOTAL SOUTHERN CIRCLE .	24,926
TOTAL .	49,114
Other items	8,563
Add—Share of Establishment . . .	(a)8,652
„ Store Contingencies . . .	(c)1,221
TOTAL CANAL LINES .	67,550
Total converted into £ at ℟15=£1 . £	4,503
GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES . .	(b) 22,02,165
Total converted into £ at ℟15=£1 . £	146,811

(a) Share of Establishment, Departmental Lines including Radio and combined office Lines ℟ 1,50,436
Ditto Railway Lines 1,22,752
Ditto Canal Lines 8,652
2,81,840

(b) Includes Rs. 2,03,253 on account of Lines under agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines ℟ 9,730
Ditto Railway Lines 20,586
Ditto Canal Lines 1,221
41,537

No. 29E.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1914-15.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	46,179	...	46,179	15,74,346	16,20,525
Jask Wireless	...	...	...	17,830	17,830
Telegraph Cables	...	...	...	78,11,875	78,11,875
	46,179	...	46,179	94,04,051	94,50,230
Telegraph Buildings:					
Signal Offices	16,398	...	16,398	6,67,227	6,83,625
Quarters for Staff	...	...	...	57,938	57,938
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	2,446	...	2,446	29,937	32,383
Total Buildings	18,844	...	18,844	7,67,467	7,86,311
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	...	...	...	11,145	11,145
" " —Miscellaneous	18,928	...	18,928	12,939	31,867
Stores	*—1,35,894*	...	*—1,35,894*	5,02,112	3,66,218
Other Suspense Accounts	1,05,995	...	1,05,995	80,054	1,86,049
Exchange on Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	—10,971	...	*—10,971*	10,79,686	10,68,715
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	54,052	...	54,052	1,11,95,198	1,12,49,250
PERSIAN SECTION:					
Telegraph Lines	1,54,967	...	1,54,967	33,15,588	34,70,555
Deduct—Contribution from British Exchequer on account of Reconstruction of Arabistan Line	*37,500*	...	*37,500*	...	*37,500*
	1,17,467	...	1,17,467	33,15,588	34,33,055
Telegraph Buildings:					
Signal Offices	6,949	...	6,949	80,591	87,540
Quarters for Staff	4,838	...	4,838	2,53,412	2,58,250
Store Houses	...	...	...	694	694
Total Buildings	11,787	...	11,787	3,34,697	3,46,484
Other Suspense Accounts	15,230	...	15,230	19,226	34,456
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	92	...	92	4,800	4,892
Deduct—Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	1,44,576	...	1,44,576	37,62,689	39,07,265
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	1,98,628	...	1,98,628	1,51,21,877	1,53,20,505
Ditto converted into £ at R15=1£ £	**13,242**	...	**13,242**	**1,008,125**	**1,021,367**

No. 29F.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
PERSIAN GULF SECTION:	₹	₹	₹	₹	₹
London Office, including Constantinople Office	6,257	...	...	...	6,257
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	22,262	12,000	...	...	34,262
Stores, Workshop and Electrician	4,276	...	44,925	...	49,201
Traffic Office	...	...	...	7,200	7,200
Office Establishments:					
Direction	6,910	...	...	...	6,910
Divisional and Circle Office	...	459	...	...	459
Account and Audit (including Check Office)	9,000	...	...	12,296	21,296
Stores, Workshops, Electrician and Cable Steamer	3,721	...	...	720	4,441
Medical	6,385	...	...	...	6,385
Subordinates:					
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	1,222	1,222
Telegraph Masters and Signallers	...	4,725	...	1,44,131	1,48,856
Workshop Foremen and Instrument Testor	...	...	...	2,966	2,966
Cable Establishment	...	...	8,296	...	8,296
Line and Signal Office Establishment	...	19,625	17,407	19,191	56,223
Local Escorts Establishment	...	5,481	...	...	5,481
Temporary Establishment	...	651	549	7	1,207
Total Salaries	58,811	42,941	71,177	1,87,733	3,60,662
Furlough Allowances, etc., paid in England	8,760	...	...	...	8,760
Allowances for special localities	2,537	2,991	10,304	24,970	40,802
Travelling Allowances	1,380	6,485	1,600	6,575	16,040
Total Salaries and Establishment	71,488	52,417	83,081	2,19,278	4,26,264
Deduct—Charges to Capital—					
Portion charged to other Departments	*407*	...	...	...	*407*
Net charge to Revenue	71,081	52,417	83,081	2,19,278	4,25,857
Payments to Postal Department for working combined offices	...	...	...	3,589	3,589
Stationery and Printing	10,539	...	...	...	10,539
Repairs to Lines, Buildings and Cables, etc.	...	16,304	50,145	10,462	76,911
Rent of Offices	...	...	...	7,956	7,956
Coal and other Stores for Cable Steamer, including repairs, etc.	...	...	58,309	...	58,309
Provision for Crew	...	...	24,014	...	24,014
Store-keeping	*—1,322*	...	...	...	*—1,322*
Office Contingencies	7,426	8,368	936	41,463	58,193
Rental—Robat to Nok-kondi Line	7,313	...	...	...	7,313
Rewards for passing Examinations in languages	180	...	...	...	180
Repairs to Harbour frontage and pier	...	...	1,011	...	1,011
Total	95,217	77,089	2,17,496	2,82,748	6,72,550
Subsidies to Chiefs	35,631	...	...	...	35,631
TOTAL PERSIAN GULF SECTION	1,30,848	77,089	2,17,496	2,82,748	7,08,181
PERSIAN SECTION:					
London Office	2,115	...	...	...	2,115
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	50,080	4,379	...	...	54,459
Medical Officers	15,734	...	...	...	15,734
Office Establishments:					
Direction	5,593	...	...	...	5,593
Divisional and Circle Office	...	416	...	...	416
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores Workshops, Electrical and Cable Steamer	15	...	...	...	15
Medical	2,033	...	...	...	2,033
	80,070	4,795	...	...	84,865
Carried over	1,30,848	77,089	2,17,496	2,82,748	7,08,181

No. 29F.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—*contd.*

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹		₹	₹
Brought forward	1,30,848	77,089	2,17,496	2,82,748	7,08,181
	80,070	4,795	...	...	84,865
PERSIAN SECTION—*contd.*					
Subordinates :					
Workshop Foremen and Instrument Testor	...	...	...	1,200	1,200
Inspectors	...	26,351	...	...	26,351
Telegraph Masters and Signallers	...	4,747	...	88,127	92,874
Line and Signal Office Establishment	...	12,721	...	5,516	18,237
Temporary Establishment	...	320	...	...	320
Total Salaries	80,070	48,934	...	94,843	2,23,847
Furlough Allowances, etc., paid in England	18,443	...	...	...	18,443
Allowances for special localities	13,908	11,835	...	28,438	54,181
Travelling Allowances	7,647	25,125	...	6,035	38,807
Total Salaries and Establishment	1,20,068	85,894	...	1,29,316	3,35,278
Deduct—Charges to Capital—					
Portion charged to Works	...	*5,368*	...	...	*5,368*
Net charge to Revenue	1,20,068	80,526	...	1,29,316	3,29,910
Apparatus and Plant	3,178	21	...	3,149	6,348
Stationery and Printing	10,041	...	...	...	10,041
Rent of Offices	...	...	...	939	939
Repairs to Lines and Buildings	6,070	52,724	...	8,229	67,023
Office Contingencies	12,241	3,614	...	41,159	57,014
Store-keeping	1,402	...	...	...	1,402
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	...	600	600
Rental—Central Persian Telegraph line	1,21,849	...	...	...	1,21,849
TOTAL PERSIAN SECTION	2,74,849	1,36,885	...	1,83,392	5,95,126
GRAND TOTAL	4,05,697	2,13,974	2,17,496	4,66,140	13,03,307
Deduct—Outlay in England	*35,575*	...	...	*600*	*36,175*
Outlay in India	3,70,122	2,13,974	2,17,496	4,65,540	12,67,132
Outlay in India converted into £ at R15=£1 £	**24,675**	**14,265**	**14,499**	**31,036**	**84,475**
Charged in England £	2,372	...	...	40	2,412
TOTAL £	27,047	14,265	14,499	31,076	86,887

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1915.

	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
RECEIPTS.				
Other Gain on Silver Coinage Operations	4,595	18,914	23,509	
Profit on Circulation of Nickel Coins	...	9,51,164	9,54,164	
Assay fees	1,021	11,839	12,863	
Miscellaneous Receipts	36,397	15,532	51,929	
TOTAL INDIA ₹	42,016	10,00,449	10,42,465	
Total Receipts under the head "Mint" in India converted into £ at ₹15=£1 £				**69,498**

	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
CHARGES.				
ESTABLISHMENT AND CONTINGENCIES :				
Direction and Establishment	62,335	82,691	1,45,026	
Bullion Establishment	16,632	32,430	49,062	
Operative Establishment	1,79,132	1,43,781	3,22,913	
Assay Establishment	46,389	64,683	1,11,072	
Office expenses and miscellaneous	28,406	28,814	57,220	
	3,32,894	3,52,399	6,85,293	
LOSS ON COINAGE :				
Loss of weight in coining Silver	17,599	8,348	25,947	
Loss on Recoining Old Coins	2,73,570	1,40,148	4,13,718	
Cost of Copper alloy	1,166	110	1,276	
Value of Copper used for contingent purposes	504	...	504	
Value of Copper expended for Mint use	...	169	169	
Value of Nickel expended for Mint use	...	7	7	
Miscellaneous	...	3	3	
	2,92,839	1,48,785	4,41,624	
Loss on the Circulation of Bronze and Copper Coins	7,57,341	...	7,57,341	
PURCHASE OF LOCAL STORES :				
Cost of country Coal, Oil, etc.	56,878	43,035	99,913	
TOTAL, INDIA	14,39,952	5,44,219	19,84,171	
Total India converted into £ at ₹15=£1 £				**132,278**
CHARGES IN ENGLAND—				
Cost of assay of Indian coins and miscellaneous expenditure			45	
Stores for India			9,359	
				9,404
TOTAL CHARGES UNDER THE HEAD "MINT"				141,682

	Calcutta.	Bombay.	TOTAL.
	₹	₹	₹
Add—Charges on account of the Mint falling under other Heads of Service, *viz.* :—			
Pensions and Gratuities to Mint Servants	20,191	9,580	29,771
Value of Stationery supplied	1,276	1,278	2,554
Value of Printing executed by Government Press	1,770	107	1,877
Note.—This does not include Absentee and Pension Allowances in England.			
	23,237	10,965	34,202
Estimated Value of Mint Buildings on 31st March 1915	29,84,795	15,83,057	45,67,852

No. 31.—Statement showing Coinage Operations at the Indian Mints, during the Year.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
Silver.						
Rupees	12,600,000	1,26,00,000	5,471,853	54,71,853	18,071,853	1,80,71,853
Half Rupees	1,399,892	6,99,946	903,327	4,51,664	2,303,219	11,51,610
Quarter Rupees	2,273,877	5,68,469	2,096,453	5,24,113	4,370,330	10,92,582
Eighth Rupees	5,891,596	7,36,450	5,942,728	7,42,841	11,834,324	14,79,291
Twenty Cents	...	...	...	...	...	...
Ceylon 50 Cents	200,000	1,00,000	...	...	200,000	1,00,000
Do. 25 Cents	400,000	1,00,000	...	...	400,000	1,00,000
Do. 10 Cents	1,000,000	1,00,000	...	...	1,000,000	1,00,000
Nickel.						
One Anna	...	...	42,352,000	26,47,000	42,352,000	26,47,000
Bronze.						
Single Pice	20,441,600	3,19,400	...	...	20,441,600	3,19,400
Half-Pice	4,876,800	38,100	...	...	4,876,800	38,100
Pie-Pieces	19,814,400	1,03,200	...	...	19,814,400	1,03,200
Copper.						
Ceylon Cents	3,000,000	30,000	...	...	3,000,000	30,000
Ceylon Half-Cents	2,000,000	10,000	..	..	2,000,000	10,000
Amman Cash for Puddokotai Durbar	800,000	3,125	...	...	800,000	3,125
	74,698,165	1,54,08,690	56,766,361	98,37,471	131,464,526	2,52,46,161

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1914-1915.

Section D—Civil Departments.

Revenue, £1,505,120. Expenditure—£18,909,977.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration.	32	Expenditure	88	...	...	2,048,238
„	32A	Details of Charges under Secretariats	89	507,784	...	...
„	32B	„ „ Tour Charges	90	48,073	...	
„	32C	Net Receipts in the Paper Currency Department	91	190,803	...	...
Law and Justice	33A	Receipts	92	...	701,102	...
„	33B	Expenditure	93	...	...	4,310,797
„	33C	Details of Charges under High Courts, etc.	94	344,568	...	...
„	33D	„ „ Civil and Sessions Courts	94	1,377,057	...	...
„	33E	„ „ Criminal Courts	94	1,176,237	...	...
„	33F	„ „ Jails	95	903,613	...	...
„	33G	„ „ Convict Charges	95	114,282	...	...
Police	34A	Receipts	95	...	141,281	...
„	34B	Expenditure	96	...	...	5,237,008
Ports and Pilotage	35A	Receipts	97	...	140,339	...
„	35B	Expenditure	97	...	...	208,656
Education	36A	Receipts	99	...	266,250	...
„	36B	Expenditure	99	...	...	3,308,814
Ecclesiastical	37	Expenditure	100	...	...	127,219
Medical	38A	Receipts	101	...	84,758	...
„	38B	Expenditure	101	...	...	1,514,235
Political	39	Expenditure	102	...	...	1,123,335
Agriculture	40A	Receipts	103	...	63,217	...
„	40B	Expenditure	103	...	...	566,185
Scientific and Miscellaneous Departments	40C	Receipts	103	...	108,173	...
„	40D	Expenditure	105	...	...	465,490
„	40E	Details of Survey Charges	105	158,943	...	...
				Total	1,505,120	18,909,977

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	1,20,000	1,20,000	1,20,000	...	...	...	...	...	...	3,60,000	
„ of Lieutenant-Governors	...	...	...	...	...	95,508	96,000	96,000	96,000	...	...	3,83,508	
„ of Chief Commissioners	36,347	44,319	...	...	...	...	...	...	...	61,803	55,141	1,97,610	
„ of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	1,34,580	...	...	...	...	...	...	...	1,34,580	
Staff and Household Charges	4,49,560	17,544	1,08,322	3,14,319	3,65,214	49,253	72,690	48,913	54,234	83,922	36,907	16,00,878	
Expenditure from Contract Allowance	1,42,000	...	74,500	58,605	71,640	17,780	25,341	13,097	18,822	10,918	5,233	4,37,936	
													33,65,312
Executive Council	5,44,171	...	2,22,523	2,10,557	2,23,184	...	...	...	2,09,297		...	14,09,732	
Legislative Council	1,54,746	...	17,721	18,293	1,31,424	23,204	5,496	22,581	23,251	2,141	11,148	4,10,005	
Military Secretaries: Salaries, Establishment, etc.	3,80,082	21,600	...	...	...	...	...	...	...	...	...	4,01,682	
Public Works Secretary: Salaries, Establishment, etc.	3,70,133	...	...	...	...	...	...	...	...	...	...	3,70,133	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	29,36,848	1,37,796	6,27,196	7,65,198	8,47,883	4,34,972	3,64,302	5,74,355	3,63,589	3,42,175	2,22,445	76,16,759	
Tour Expenses (as per Details in Account No. 32B)	2,66,510	33,029	52,960	64,016	44,065	45,935	1,26,952	18,075	28,776	22,867	17,913	7,21,098	
Salaries, Establishment, and Contingencies of:													1,09,29,409
Board of Revenue	...	...	1,84,522	...	1,09,425	3,22,773	...	...	1,15,165	...	..	7,31,885	
Financial Commissioner	...	82,246	...	...	...	...	2,59,151	1,54,361	...	47,027	...	5,42,785	
Inspector General of Stamps, Registration, and Excise, etc.	...	...	...	...	...	...	...	...	25,412	55,349	45,365	1,26,126	
Commissioners: Salaries, Establishments, etc.	...	...	...	2,46,933	4,01,005	6,69,451	2,94,578	5,14,535	3,55,456	2,86,918	1,40,778	29,09,654	
Salaries, Establishment, and Contingencies of													43,10,450
Comptroller General, Accountants General and Comptrollers	6,45,525	...	4,92,559	5,85,294	5,84,783	4,61,611	5,04,576	6,18,484	3,21,135	2,53,404	1,74,003	46,41,372	
Paper Currency Department (*vide* Account No. 32C)	3,71,626	...	57,070	1,87,122	...	46,498	35,958	1,21,685	...	...	...	8,19,959	
Reserve Treasury	33,279	...	...	...	...	...	...	...	...	...	...	33,279	
Allowances to Presidency Banks	2,69,284	...	31,195	82,391	...	..	...	...	...	...	...	3,82,870	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	66,575		4,917	...	...	...	...	...	71,492	
Director of Land Records and Agriculture	...	...	...	...	...	...	...	...	...	...	49,579	49,579	
													59,98,551
TOTAL CHARGES IN INDIA . R	68,50,911	3,36,534	19,88,568	28,53,883	28,98,623	21,71,902	17,85,044	21,82,086	16,11,135	11,66,524	7,58,512	2,46,03,722	2,46,03,722
Total India converted into £ at R15=£1													**£1,640,248**
CHARGES IN ENGLAND:													
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, etc.												1,48,090	
Auditor and Assistants, under the Government of India Act, 1858, s. 52												7,582	
Store Department: Wages of artificers and labourers, etc.												25,974	
Expenditure in connection with the Department for Indian Students, etc.												3,226	
Law Charges												223	
Bank of England and Bank of Ireland for management of debt												60,944	
Postage to India												758	
Telegrams to India												6,885	
Books and Newspapers supplied to India, not invoiced as Stores												740	
Passage of an Officer on appointment to the Finance Department and miscellaneous expenditure												71	
Paper Currency Department:													
Charge for the custody of Gold held by the Bank of England												1,859	
Allowance etc., of an officer while on special duty in connection with the improvement of Currency Note forms												444	
Office Contingencies												14,656	
National Health Insurance												145	
National Unemployment Insurance												3	
Portraits of His Majesty the King-Emperor and of Her Majesty the Queen												1,463	
Advances, etc., to Civil officers studying Law												597	
Allowances of officers while engaged in the preparation of a Bill for the consolidation of the statutes relating to India												1,103	
Allowances of an officer on deputation to India to assist in arranging for the preparation of claims for War expenditure												135	
Stores for India:												274,898	
Currency Notes, etc.												133,092	
TOTAL CHARGES IN ENGLAND													407,990
TOTAL GENERAL ADMINISTRATION CHARGES													2,048,238

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1915.

	₹	₹
INDIA, GENERAL.		
Secretariats:		
Legislative Department	2,46,558	
Finance Department (Ordinary)	—4,16,842	
Do. do. (Military)	1,61,157	
Home Department	—8,53,342	
Foreign and Political Department	—7,56,686	
Revenue and Agricultural Department	2,40,306	
Commerce and Industry Department	4,09,951	
Translator's Department	7,407	
Officer in charge of the Records of the Government of India	67,398	
Education Department	—2,77,201	
		29,36,848
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,37,796
MADRAS.		
Secretaries to Government:		
Chief Secretariat	2,98,279	
Translator's Department	39,798	
Revenue Department	1,29,040	
Local and Municipal and Educational and Legislative Departments	1,41,849	
Charges common to all Departments	18,230	
		—6,27,196
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	3,00,770	
Revenue and Financial Departments	2,17,330	
Separate Department	40,722	
Translator's Department	59,546	
General, Educational, Marine, and Ecclesiastical Departments	1,31,105	
Secretariat Record Office	15,725	
Payments to Officers of other Provinces	...	
		7,65,198
BENGAL.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	2,70,247	
Revenue Department	1,28,422	
General Department	1,35,969	
Financial and Municipal Departments	1,73,125	
Allowance and Contingent Charges	(b)98,330	
Marine Department	12,348	
Translator's Department	21,102	
Librarian's Department	7,940	
		8,47,883
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		4,34,972
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,64,302
BURMA.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges:—		
Public Department	4,83,212	
Translator's Department	(a)35,625	
Allowance and Contingent Charges	55,518	
		5,74,355
BIHAR AND ORISSA.		
Secretaries to Government:		
Appointment and Judicial Departments	1,23,477	
Revenue and General Departments	80,768	
Financial and Municipal Departments	87,534	
Allowance and Contingent charges	(b)55,856	
Translator's Department	15,954	
Librarian's Department	...	
		3,63,589
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	3,37,375	
Oriental Translator	4,800	
		3,42,175
ASSAM.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,22,445
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . ₹		76,16,759
Total India converted into £ at ₹15=£1 . £		507,784

(a) Includes ₹240 for Hlutdaw Establishment.
(b) Includes Allowances and Contingent Charges of the Political, Appointment, Judicial, Revenue, General, Financial and Municipal Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1915.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Maintenance and Repairs of Camp Equipment, etc.	66,223	106	7,716	1,592	1,965	3,500	5,991	2,672	2,736	7,317	3,520	1,03,338
Railway freight on tents, heavy goods, horses, etc.	11,550	3,348	5,762	1,064	1,091	6,004	4,843	143	3,338	2,714	853	40,710
Carriage of goods, and cost of heavy goods and stables, etc.	4,521	172	9,099	5,319	15,302	3,336	208	1,295	2,378	944	1,111	43,685
Reserved accommodation for members of the families of the Governor General and Governors	...	...	1,178	1,309	261	...	...	...	...	...	...	2,748
Cart and coolie hire on tour	20,242	135	5,430	4,451	1,538	4,091	3,589	552	1,727	4,942	3,622	50,319
Cart and coolie hire during transfer, between Government Houses	2,455	...	1,892	9,231	2,572	171	752	418	464	450	...	18,405
Saddle horses and carriages on tour	11,358	...	145	...	40	1,172	384	470	28	...	837	14,434
Payments and presents for services rendered on tour	13,778	...	1,992	33	2,497	1,182	1,612	133	675	270	822	22,994
Railway fares and carriage of household while on tour	15,524	80	2,311	2,539	1,521	2,955	899	104	369	4,490	2,098	32,890
Railway fares and carriage of household while in transit between Government Houses	6,208	...	6,163	1,718	3,409	854	533	490	2,154	201	...	21,730
Keep of Elephants	...	...	...	...	...	...	1,161	...	...	1,278	...	2,439
Miscellaneous	...	25,156	...	...	...	...	...	...	...	...	...	25,156
	1,51,859	28,997	41,688	27,256	30,196	23,265	19,972	6,277	13,869	22,606	12,863	3,78,848
Special Trains and haulage of saloon carriages	1,14,651	4,032	11,272	36,760	13,869	22,670	1,06,980	11,798	14,907	261	5,050	3,42,250
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 32 . . ₹	2,66,510	33,029	52,960	64,016	44,065	45,935	1,26,952	18,075	28,776	22,867	17,913	7,21,098
											Total India converted into £ at ₹15=£1	£ 48,073

No. 32C—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1915.

RECEIPTS.	₹	₹
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of Sections 19 and 22, Act No. XX of 1882 as amended by Act II of 1910—*See* Account No. 26, page 62	34,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of Sections 19 and 22 of Act II of 1910 as amended by Act VII of 1911 (£78,211)	11,73,165	
Value of Old Currency Notes no longer in circulation	67,415	
Miscellaneous Receipts	37,387	
TOTAL RECEIPTS	₹	47,48,387

Note.—Amount of Securities held on the 31st March 1915 was as follows:—

	Amount.	Cost Price.	Amount.	Cost Price.
In England.	£ s. d.	£ s. d.	₹	₹
2½ per cent. consolidated stock	3,128,438 1 6	2,666,666 13 4	4,69,26,571	4,00,00,000
In India.				
3½ per cent.	...	...	8,15,95,000	8,00,00,000
3 „	...	...	2,04,86,500	1,99,99,946
TOTAL	3,128,438 1 6	2,666,666 13 4	14,90,08,071	13,99,99,946

CHARGES.	₹	₹
Charges in the Department—		
Salaries and Establishment Charges	7,08,460	
Travelling Allowances	21,143	
Purchase of Stationery	130	
House, Lighting, Police and Water Rates	13,436	
Postage Stamps and Service Telegrams	22,946	
Cost of Chests, Bags, and Locks	5,406	
Dead Stock (Cost of Office Furniture, etc.)	6,152	
Freight on Note Forms, etc., paid in India	2,509	
Charges for Remittances	749	
Contingencies	39,028	
As in Account No. 32 . ₹		8,19,959
Charges in other Departments—		
Salary	4,008	
Pensions and Gratuities	42,285	
Cost of Note Forms received from England, including freight	9,72,344	
Value of Stationery supplied	8,367	
Value of Printing executed by Government Press	16,870	
Repairs of Buildings and other Public Works Charges connected with the Department	21,288	
Refund of value of Old Currency Notes	1,100	10,66,262
TOTAL CHARGES . ₹		18,86,221
NET PROFIT IN 1914-1915 . . . ₹		28,62,166
Do. converted into £ at ₹15=£1 £		190,811

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Courts of Law:												
Sale-proceeds of Unclaimed and Escheated Property.	1,74,540	1,805	27,388	1,31,946	27,168	27,145	28,206	31,206	11,351	16,185	12,434	4,89,374
Court Fees realized in Cash . . .	1,075	2,783	36,170	80,589	66,350	2,80,430	3,885	2,396	26,666	23,308	5,352	5,29,004
General Fees, Fines, and Forfeitures . .	62,329	1,26,197	10,31,773	5,20,370	7,09,869	4,49,759	4,53,181	6,09,104	2,41,392	1,99,959	1,13,985	45,17,918
Pleadership Examination Fees . . .	...	...	10,940	2,497	24,724	12,772	...	...	9,307	...	2,460	62,700
Miscellaneous Fees and Fines:												
Record Room Receipts . . .	4,854	7,682	...	61,866	3,893	2,407	71,959	2,289	...	...	21	1,54,971
Other Receipts	1,16,692	4,716	15,986	20,147	40	5,512	28,118	2,517	...	16,040	1,228	2,10,996
Miscellaneous	133	642	22,223	25,594	23,095	8,694	2,572	3,811	7,288	3,170	1,337	1,03,559
TOTAL COURTS OF LAW . .	3,59,623	1,43,825	11,44,480	8,43,009	8,60,139	7,86,719	5,87,921	6,51,323	2,96,004	2,58,662	1,36,817	60,68,522
Jails:												
Sale-proceeds of Jail Manufactures . .	43,599	31,179	6,17,874	1,75,342	8,31,893	3,52,195	3,91,202	3,76,310	6,93,609	2,73,786	77,421	38,64,410
Convict Receipts at Port Blair . . .	3,55,807	...	...	...	...	...	...	...	...	...	...	3,55,807
Hire of Convicts	2,068	...	527	91,306	11	...	7,688	19,323	20	16	11,069	1,32,028
Other Jail Receipts	2,592	5,895	6,604	18,394	2,352	10,843	9,804	24,151	9,550	3,755	1,820	95,760
TOTAL JAILS . .	4,04,066	37,074	6,25,005	2,85,042	8,34,256	3,63,038	4,08,694	4,19,784	7,03,179	2,77,557	90,310	44,48,005
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	7,63,689	1,80,899	17,69,485	11,28,051	16,94,395	11,49,757	9,96,615	10,71,107	9,99,183	5,36,219	2,27,127	1,05,16,527
Total India converted into £ at R15=£1 . £												**701,102**

No. 33B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	11,08,088	7,62,275	16,86,580	5,72,800	...	...	...	...	...	41,29,743
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	5,05,715	5,33,060	...	...	...	10,38,775
Judicial Commissioner	4,866	58,731	...	1,70,006	...	1,93,648	...	1,19,273	...	2,05,919	...	7,52,443
Law Officers	78,980	14,448	2,25,552	4,70,320	11,52,316	2,55,506	3,88,465	1,46,987	2,48,804	1,14,979	57,726	31,64,083
Administrafor General	1,24,380	...	24,026	41,941	...	1,011	...	225	...	...	...	1,91,583
Civil and Sessions Courts (as per details in Account No. 33D)	1,83,432	2,07,360	38,42,394	24,24,544	47,91,553	32,05,862	17,69,845	10,76,145	16,93,025	11,41,002	3,20,681	2,03,55,848
Criminal Courts (as per details in Account No. 33E)	2,08,241	3,60,263	27,44,435	14,68,460	22,93,546	22,98,978	17,99,990	30,45,863	15,48,039	12,54,189	6,21,552	1,76,43,559
Coroner's Court	...	...	...	13,383	7,892	...	...	...	...	...	...	21,275
Presidency Magistrate's Court	...	...	67,897	1,02,851	1,64,961	...	...	...	...	...	...	3,35,709
Courts of Small Causes	18,573	...	1,07,089	2,79,446	1,93,780	81,732	51,838	52,072	...	62,790	...	8,47,340
Pleadership Examination Charges	...	...	4,395	19	15,777	12,554	...	...	...	...	...	32,745
Refunds	13,919	8,974	1,30,310	43,595	71,790	60,628	87,047	48,306	40,955	38,269	14,783	5,58,576
TOTAL COURTS OF LAW	6,32,391	6,49,779	82,64,186	57,76,860	1,03,78,200	66,82,719	46,02,900	50,21,931	35,30,823	28,17,148	10,14,742	4,93,71,679
Jails:												
Jails (as per details in Account No. 33F)	1,63,712	2,13,230	15,43,300	12,82,648	23,48,574	23,13,028	15,86,061	15,77,345	14,80,168	7,51,947	2,94,176	1,35,54,189
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	17,14,226	...	...	...	...	...	...	...	...	...	...	17,14,226
Convict Charges in the Straits Settlements	168	...	...	...	...	...	...	...	...	...	...	168
Refunds	...	4	...	12	2,254	5	57	71	...	18	381	2,802
TOTAL JAILS	18,78,106	2,13,234	15,43,300	12,82,660	23,50,828	23,13,033	15,86,118	15,77,416	14,80,168	7,51,965	2,94,557	1,52,71,385
TOTAL CHARGES IN INDIA ₹	25,10,497	8,63,013	98,07,486	70,59,520	1,27,29,028	89,95,752	61,89,018	65,99,347	50,10,991	35,69,113	13,09,299	6,46,43,064
Total India converted into £ at ₹15=£1 £												**4,309,538**
CHARGES IN ENGLAND:												
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure											194	
Passage and Outfit Allowance of a temporary additional Judge of the High Court, Calcutta, and of a Judge of the High Court, Madras											615	
											809	
Stores for India: Spinning Machines for Port Blair, etc.											450	
												1,259
TOTAL CHARGES UNDER LAW AND JUSTICE £												4,310,797

No. 33C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1915.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges (*a*)	(*b*)5,62,253	(*b*)3,52,432	(*b*)9,34,017	3,51,014	3,15,296	2,61,447	27,76,459
Appellate Branch: Salaries, Establishments and Contingencies	5,45,835	1,43,578	4,39,379	2,21,786	1,90,419	90,146	23,89,191
Original Branch: Salaries, Establishments and Contingencies		2,63,397	3,13,184	...	...	1,81,467	
Payments to Officers of other Provinces	...	2,868	...	...	...	...	2,868
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33B.	11,08,088	7,62,275	16,86,580	5,72,800	5,05,715	5,33,060	51,68,518
Total India converted into £ at Rs. 15=£1 . £							**344,568**

No. 33D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1915.

	India, General	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sesssions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs (*a*).	1,05,237	1,07,444	13,83,328	11,06,771	20,84,820	14,92,637	9,60,425	6,50,096	7,79,139	5,33,129	1,44,531	93,47,557
Establishment	40,575	34,294	8,93,003	8,16,918	12,36,044	9,68,672	3,13,480	89,285	4,28,365	2,82,213	83,483	51,86,332
Ditto Judicial Record	...	1,803	...	...	...	...	23,242	...	...	...	...	25,045
Service of Processes	27,701	38,244	11,34,322	2,84,242	7,71,745	5,07,544	2,80,664	92874	1,92,152	2,34187	46,316	36,06,391
Travelling Allowances	2,180	6,106	13,974	56,101	35,896	30,285	44,292	36,472	19,592	17,490	9,812	2,72,200
House rent and other Allowances	1,594	6,844	75,689	2,347	23,759	29,569	5,843	1,491	13,251	362	3,067	1,63,816
Diet and Road-Money to Witnesses and accused persons	135	...	51,244	59,043	65,400	59,284	...	1,30,903	17,589	125	4,659	3,88,382
Service Postage and Telegrams	1,248	4,172	36,790	29,174	33,722	28,737	52,244	11,565	10,461	14,518	2,050	2,24,681
Rents, Rates and Taxes	60	283	36,959	7,339	22,013	6,548	3,884	6,874	13,226	2,772	980	1,00,938
Remuneration to copyists	...	...	1,01,482	...	3,76,366	...	...	22,091	1,43,388	...	19,305	6,62,632
Other Contingent Charges.	4,702	8,170	1,15,603	56,141	1,41,793	82,586	85,771	38,094	75,862	56,206	6,478	6,71,406
Payments to Officers of other Provinces	...	...	...	6,468	...	...	...	...	...	...	...	6,468
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33B.	1,83,432	2,07,360	38,42,394	24,24,544	47,91,558	32,05,862	17,69,845	10,76,145	16,93,025	11,41,002	3,20,681	2,06,55,848
Total India converted into £ at Rs.15=£1 . £												**1,377,057**

No. 33E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*c*) of Salaries of Magistrates and Deputy Commissioners (*a*)	43,756	48,930	...	3,04,825	3,56,019	5,39,155	3,10,890	4,31,443	2,30,420	2,24,080	1,44,121	26,33,639
Part (*c*) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (*a*)	43,495	98,875	2,73,753	5,70,000	8,34,908	8,72,815	4,13,199	7,76,217	5,70,350	4,03,800	2,16,485	50,73,897
Salaries of City and Railway Magistrates, etc. (*a*)	4,290	...	...	86,921	...	9,908	...	...	...	...	...	1,01,119
Establishments	52,785	93,086	1,65,625	1,84,560	5,84,401	3,62,724	4,46,273	6,30,408	4,20,133	3,20,604	1,19,848	33,80,447
Travelling Allowances	13,522	20,921	30,540	1,36,042	1,54,942	1,10,935	1,02,069	1,88,794	99,104	77,341	39,647	9,73,858
House rent and other Allowances	4,134	11,995	22,490	...	19,180	5,432	17,669	16,975	13,058	4,613	5,439	1,20,985
Diet and Road Money to Witnesses and accused persons	20,608	18,274	1,01,943	1,30,012	63,200	1,88,991	2,37,394	5,55,076	49,703	85,496	40,906	14,91,603
Service of Processes	...	...	945	...	19,458	...	...	2,71,645	810	18,077	27,525	3,38,460
Service Postage and Telegrams	3,400	23,584	19,313	40,771	36,011	60,492	1,03,735	32,884	18,497	31,002	372	3,70,061
Rents, Rates and Taxes	345	297	3,447	2,299	14,597	2,082	2,384	12,482	10,472	3,189	42	51,636
Remuneration to copyists.	...	...	36	...	72,250	...	...	36,617	61,985	...	19,491	1,90,379
Other Contingent Charges.	21,517	44,304	61,521	13,660	1,38,580	1,46,443	1,66,377	93,322	73,507	85,987	7,676	8,52,894
Payments to Officers of other Provinces	389	...	...	...	...	...	...	...	..	...	...	389
Deduct—Recoveries	...	...	*531*	*630*	...	...	...	...	...	...	...	*1,161*
Add—30 per cent. of the charges of District Administration transferred from 3.—Land Revenue (*d*)	...	...	20,65,353	...	...	...	...	...	...	...	...	20,65,353
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33B.	2,08,241	3,60,266	27,44,435	14,68,460	22,93,546	22,98,978	17,99,990	30,15,863	15,48,039	12,54,189	6,21,552	1,76,43,559
Total India converted into £ at Rs. 15=£1												**1,176,237**

(*a*) Including Exchange Compensation Allowance.
(*b*) Includes Rs. 2,556, Rs. 67, and Rs. 184 for travelling allowance to Judges in Madras, Bombay and Bengal, respectively.
(*c*) The remaining part is charged under "Land Revenue."
(*d*) *Vide* note (*d*) to Account No. 15-B, page 39.

No. 33F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence	...	...	47,333	42,653	61,016	44,740	51,141	62,450	45,668	37,624	...	3,92,625
Presidency Jails	...	...	1,16,117	72,541	1,83,013	...	...	...	...	...	...	3,71,671
Central Jails	...	...	5,70,077	3,63,164	4,82,248	7,88,805	6,26,862	7,12,618	3,20,720	2,56,945	...	41,21,439
District Jails	1,21,677	1,65,754	1,33,137	3,45,023	6,34,948	10,38,837	6,19,304	4,20,667	4,43,846	1,80,920	2,08,628	43,12,741
Juvenile Jails	...	...	...	...	51,084	19,402	...	...	...	...	...	70,486
Subsidiary Jails	18,704	20,683	2,01,283	33,105	1,69,980	1,10,133	91,044	1,30,162	90,631	18,055	41,977	9,25,757
Convict Camps	...	...	...	2,19,763	...	...	...	...	...	...	...	2,19,763
School of Industry	...	...	...	...	...	68,885	3,540	...	...	...	...	72,425
Charges for Moving Prisoners	2,992	5,815	29,520	55,755	39,951	42,044	32,182	44,698	25,988	6,271	6,597	2,91,813
Payment to officers of other Provinces	...	...	...	1,431	...	...	...	...	...	...	...	1,431
Jail Manufactures	20,339	20,978	4,45,833	1,49,213	7,26,331	2,00,182	1,61,988	2,06,750	5,53,315	2,52,132	36,974	27,74,038
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33B.	1,63,712	2,13,230	15,43,300	12,82,648	23,48,574	23,13,028	15,86,061	15,77,345	14,80,168	7,51,947	2,94,176	1,35,54,189
Total India converted into £ at Rs. 15=£1 . £												**903,613**

No. 33G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1915.

INDIA, GENERAL.	Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	1,40,943
Police Establishment	1,74,838
Medical, Commissariat, and other Establishments	1,80,443
Ecclesiastical Establishment, Chaplain	7,499
Commissariat Supplies	7,01,169
Stores, Clothing, Tools, etc.	2,46,534
Passage Money, Freight, etc.	1,70,370
Subsistence money to convicts	79,050
Miscellaneous Contingencies	13,380
Refunds	...
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., Rs.	17,14,226
Total India converted into £ at Rs.15=£1 . £	**114,282**

No. 34A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	...	1,617	26,784	...	838	...	...	...	...	...	29,239
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	15,914	24,732	43,375	85,374	26,707	22,145	1,05,537	4,36,373	8,113	8,139	10,351	7,86,760
Recoveries on account of Presidency Police	...	...	57,913	82,617	1,10,160	...	...	...	...	...	...	2,50,690
Recoveries on account of Village Police	...	...	...	...	340	...	26	...	632	...	4,395	5,393
Cash Receipts under the Arms Act	849	...	...	61	934	24	163	567	...	...	...	2,598
Fees, Fines, and Forfeitures	12,619	3,794	3,68,980	17,843	13,820	26,837	39,956	1,65,245	22,108	60	61,628	7,32,895
Contributions for Pensions	10,184	16	2,235	5,069	...	1,165	1,330	10,674	...	663	...	31,336
Miscellaneous	5,422	4,766	20,012	41,699	25,458	28,982	25,718	31,952	9,044	15,045	72,206	2,80,304
TOTAL POLICE RECEIPTS Rs.	44,988	33,308	4,94,132	2,59,452	1,77,419	79,991	1,72,730	6,44,811	39,897	23,907	1,48,580	21,19,215
Total India converted into £ at Rs. 15=£1 . £												**141,281**

No. 34B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	5,42,348	11,83,556	17,42,163	...	...	...	...	...	...	34,68,067
Provincial Superintending Officers of the District Police	...	65,905	2,05,682	2,15,213	3,07,944	1,98,302	2,09,754	2,42,740	1,51,441	1,07,145	1,00,746	18,04,875
District Executive Force:												
District Superintendents and Assistants (a)	2,05,110	1,05,789	5,39,313	5,04,329	6,14,010	7,79,751	4,96,388	8,19,901	3,72,523	3,79,547	1,61,099	49,77,760
Payments to Officers of other Provinces	542	...	...	13,607	...	...	...	...	...	...	...	14,149
Inspectors, Constables, etc. (a)	10,55,110	6,59,327	45,86,037	45,47,802	36,77,053	53,51,774	32,89,046	39,18,289	23,35,541	19,67,633	5,87,970	3,19,75,632
Police Hospitals—Establishments and Charges	957	...	62,601	4,794	50,459	56,849	...	...	24,467	22,258	15,540	2,37,925
Police Training Schools	...	...	1,19,116	1,00,483	1,39,278	94,560		49,620	1,28,123	42,213	22,388	6,95,781
Office and other Establishments	46,494	...	2,09,784	1,80,641	2,69,149	1,60,396	...	2,37,043	86,870	68,928	33,827	12,93,132
Clothing	74,544	40,786	2,86,849	2,01,101	1,11,950	2,41,559	1,43,425	1,85,642	84,828	1,06,741	27,512	15,04,937
Arms, Accoutrements, and Ordnance Stores	4,050	6,284	65,735	67,401	30,940	60,730	36,063	50,594	18,507	19,486	3,736	3,63,529
Rewards	7,884	7,380	32,785	56,284	39,804	97,660	43,125	1,71,410	19,678	16,349	6,525	4,98,884
Rents, Rates and Taxes	25,748	5,183	48,361	41,500	1,28,729	20,901	31,112	1,36,394	55,177	12,761	7,791	5,13,657
Service Postage and Telegrams	13,134	23,010	1,29,653	1,04,980	1,07,652	65,770	1,06,085	44,684	58,864	24,993	13,381	6,92,206
Travelling and Tour Charges	98,799	67,465	8,42,801	5,98,107	4,83,150	5,65,867	4,25,455	5,59,771	2,81,684	2,22,090	82,341	42,27,530
House-rent and other Allowances	1,26,746	44,807	3,28,674	65,710	2,94,396	3,99,344	1,96,973	3,56,950	1,70,353	1,64,283	50,512	21,98,748
Petty Construction and Repairs	6,405	16,027	1,35,368	1,00,332	3,49,116	1,36,860	1,75,984	1,74,727	2,45,873	47,366	78,826	14,66,884
Purchase, hire, etc., of Steamers and Boats	...	...	3,043	3,410	1,86,228	241	...	8,039	2,987	...	9,584	2,13,532
Compensation for Dearness of Provisions	36,117	39,491	3,77,420	1,218	1,41,326	2,10,726	1,17,579	1	1,12,423	2,815	50,114	11,19,230
Miscellaneous	85,197	54,887	1,67,689	3,96,729	5,05,578	2,39,885	2,00,481	1,76,312	2,06,522	84,424	53,730	21,71,434
Less amount transferred to "Special Police" on account of ¼th share of the cost of the Panch Mahals and Rewakanta Combined Police	...	...	...	*51,081*	...	...	...	...	...	...	...	*51,081*
Less amount recoverable from S. M. Railway and Kolar Gold Field	*17,020*	...	...	...	...	...	...	...	...	...	...	*17,020*
Less amount recoverable from Native States on account of Mowghia Operations	*28,900*	...	...	...	...	...	...	...	...	...	...	*28,900*
Less amount of contribution received from the Residency Bazar Fund, Hyderabad	*1,48,493*	...	...	...	...	...	...	...	...	...	...	*1,48,493*
Less ⅛th share debitable to Port Fund	...	...	...	...	*3,977*	...	...	...	...	...	...	*3,977*
TOTAL DISTRICT EXECUTIVE FORCE R	16,22,424	10,70,436	79,35,279	69,37,350	71,24,841	84,82,873	52,61,716	68,89,37.	42,04,420	31,81,887	12,04,876	5,39,15,479
Village Police	...	...	15,25,056	8,84,573	5,907	32,25,290	...	3,909	37,844	...	3,226	56,85,805
Special Police	...	6,05,721	...	5,82,172	3,02,492	...	1,19,325	61,23,934	80,955	...	8,84,049	86,98,648
Railway Police	85,026	8,408	1,46,650	2,82,768	3,46,232	4,01,055	4,35,362	70,608	89,308	61,176	18,053	19,44,646
Criminal Investigation Department	4,59,127	50,292	1,56,066	3,37,900	5,39,973	2,59,378	2,00,827	1,23,860	1,57,673	1,09,654	76,600	24,71,350
Cattle Pounds	42	3,113	2,52,738	...	132	...	13,992	105	412	...	38,364	3,08,898
Miscellaneous	...	1,446	1,65,279	...	...	30,056	7,484	...	...	...	...	2,04,265
Refunds	51	70	1,710	1,589	2,861	2,349	205	20,221	672	551	4,737	35,016
TOTAL CHARGES IN INDIA R	21,66,670	18,05,391	1,09,30,808	1,04,25,121	1,03,72,545	1,25,99,303	62,48,665	1,34,74,754	47,22,728	34,60,413	23,30,651	7,85,37,049
											Total India converted into £ at R15 = £1	£ 5,235,803
CHARGES IN ENGLAND:												
Passage of Assistant Superintendents on appointment, etc.												1,205
											TOTAL POLICE CHARGES	£ 5,237,008

(a) Includes Exchange Compensation Allowance.

No. 35A.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE for the Year ended 31st March 1915.

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹
Pilotage Receipts	...	...	13,14,607	...	...	...	13,14,607
SALE-PROCEEDS OF VESSELS AND STORES :							
Sale-proceeds of condemned Vessels and Stores	...	...	119	5,279	...	112	5,510
REGISTRATION AND OTHER FEES :							
Fees realized at the Shipping Office	...	1,25,737	82,377	10,097	...	...	2,18,211
Examination Fees	...	...	4,918	4,295	...	...	9,213
Other Fees	...	...	30	...	...	...	30
Freight, Passage, and Tonnage	...	...	...	5,148	...	...	5,148
MISCELLANEOUS :							
Deductions for Mess Money	...	...	24,534	...	..	...	24,534
Coast Light Dues	...	...	...	3,67,644	...	...	3,67,644
Survey Fees	...	3,424	47,270	15,958	...	...	66,652
Contribution	...	100	10	4,200	...	...	4,310
Other Items	68	615	79,123	9,340	70	...	89,216
TOTAL RECEIPTS IN INDIA ₹	68	1,29,876	15,52,988	4,21,961	70	112	21,05,075
Total India converted into £ at ₹15 = £1						**£**	140,339

No. 35B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1915.

	(*SEE DETAILS, NEXT PAGE.*)							
	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.	
	₹	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and men afloat	...	7,607	1,04,765	1,86,393	...	...	2,98,765	
Victualling of Officers and Men afloat	...	...	30,674	...	...	2,875	33,549	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	...	10,103	1,70,177	5,15,862	...	31,633	7,27,775	
Purchase and hire of Ships and Vessels	...	...	110	95,640	...	...	95,750	
Pilotage, and Pilot Establishments	...	...	7,24,703	...	959	2,000	7,27,662	
Ports and Pilotage Establishments	36,552	58,548	1,55,538	1,27,868	...	...	3,78,506	
Miscellaneous Shore Establishments	...	...	...	89,269	...	...	89,269	
Subsidies to Steam-boat Companies	...	...	2,250	2,30,246	...	...	2,32,496	
MISCELLANEOUS—								
Other Miscellaneous charges	...	1,496	1,65,244	35,254	...	...	2,01,994	
State Yacht Establishment	...	...	19,039	2,407	...	24,221	45,667	
Light-Houses and Light ships	...	96,278	...	1,83,115	...	...	2,79,393	
Refunds	...	...	5,705	13,229	70	...	19,004	
TOTAL CHARGES IN INDIA	36,552	1,74,032	13,78,205	14,79,283	1,029	60,729	31,29,830	
Total India converted into £ at ₹15=£1						**£**		208,655
CHARGES IN ENGLAND :								
Miscellaneous expenditure in connection with the appointment of Leadsman Apprentices							£	1
TOTAL CHARGES FOR PORTS AND PILOTAGE							£	208,656

No. 35B.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1915—*contd.*

DETAILS.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	₹	₹	₹	₹	₹	₹	₹
Pilot Vessels.							
P. V. "Fraser"	...	...	46,031	...	...	...	46,031
„ "Lady Fraser"	...	...	51,557	...	...	...	51,557
Inland Vessels, Steamers and Flats.							
B. G. L "Myitha"		...	...	4,330	...	...	4,330
B. G. L. "Chindwin"		...	...	4,823	...	...	4,823
Steamer "Guide"	...	...	7,177	...	...	...	7,177
Steam Launch "Enchantress"	...	...	...	...	...	...	...
Flat "Mooltan"	...	7,607	...	...	...	...	7,607
Steamer "Jhelum"							
Steam Launch Establishment and Contingencies		...	...	1,77,240	...	...	1,77,240
Total Salaries, etc. ₹	...	7,607	1,04,765	1,86,393	...	...	2,98,765
Pilotage and Pilot Establishments.							
Branch, Master and Mate Pilots, Pilots Harbour Master, Serang and Lascars	...	...	6,82,440	...	959	...	6,83,399
Volunteers' and Leadsmen's Allowances	...	...	14,660	...	...	...	14,660
Mess, Passage and Miscellaneous	...	...	27,603	...	...	2,000	29,603
Total Pilotage, etc. ₹	...	...	7,24,703	...	959	2,000	7,27,662
Ports and Pilotage Establishments.							
Port Officers' Department	...	...	60,708	1,27,148	...	...	1,87,854
Agent for Government Consignments	3,850	...	—1,879	...	...	...	1,971
Shipping Office	...	51,478	44,865	...	...	...	96,343
Marine Court	...	814	312	368	...	...	1,494
Survey of Steam Vessels	...	6,256	51,534	352	...	...	58,142
Establishment and Miscellaneous	32,702	...	...	...	...	...	32,702
Total Ports and Pilotage Establishments ₹	36,552	58,548	1,55,538	1,27,868	...	...	3,78,506
Miscellaneous Shore Establishments.							
Salaries of Officers	...	...	...	12,243	...	...	12,243
Staff and Shore Allowances to Officers	...	...	...	8,675	...	...	8,675
Establishments and Contingencies	...	...	...	68,351	...	...	68,351
Total Miscellaneous Shore Establishments ₹	...	...	...	89,269	...	...	89,269
Other Miscellaneous Charges.							
Shipping Fees and Sundries	...	...	3,641	1,300	...	...	4,941
Harbour Master's Fees for Sea-going and Inland Vessels	...	...	1,924	1,657	...	...	3,581
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	7,143	...	...	...	7,143
Kolaba Life Boat and Warning's Signal Station at Alibag	...	...	120	...	...	...	120
Life Boat Establishment at Goalundo	...	1,494	...	...	...	..	1,494
Coal Depot and other Establishments	...	...	800	...	...	...	800
Clearance of Irrawaddy-Chindwin River	...	...	1,080	1,412	...	...	2,492
Miscellaneous	...	...	...	24,233	...	...	24,233
Contribution to port funds	...	2	176	6,472	...	...	6,650
Allowance to Medical Officers for attending on crews of pilot vessels	...	...	1,50,000	180	...	...	1,50,180
	...	...	360	...	...	...	360
Total Other Miscellaneous Charges	..	1,496	1,65,244	35,254	...	..	2,01,994

No. 36A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1915.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES .	45,817	24,745	2,93,262	4,12,497	7,90,242	4,28,639	4,24,778	3,36,855	2,39,642	1,65,224	1,65,382	33,27,083
CONTRIBUTIONS .	19,796	...	300	5,500	14,865	1,711	100	...	14,496	2,497	...	59,265
INCOME FROM ENDOWMENTS . .	...	...	...	...	...	2,996	...	...	...	...	87	3,083
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts . .	1,553	...	12,889	6,869	6,774	88,588	3,381	1,786	26,906	2,590	1,367	1,52,703
Sale proceeds of Book	567	...	...	29,026	4	15,643	1	...	13	24,457	32	69,743
Examination Fees .	4,625	30	12,088	62,723	14,161	49,073	12,926	9,752	3,562	3,977	594	1,73,511
Other Receipts . .	2,241	25	4,581	83,464	21,064	22,656	36,243	5,286	15,024	15,784	1,904	2,08,362
TOTAL RECEIPTS. Rs.	74,599	24,800	3,23,120	6,00,079	8,47,110	6,09,306	4,77,429	3,53,679	2,99,643	2,14,529	1,69,456	39,93,750
Total India converted into £ at Rs. 15=£1 . £												**266,250**

No. 36B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1915.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
DIRECTION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary (*a*) . .	...	19,893	48,472	59,376	61,717	45,449	30,670	32,722	42,005	43,870	22,520	4,06,694
Establishment and Contingencies .	...	11,999	47,806	35,057	1,00,846	73,610	51,285	58,802	44,925	31,067	28,167	4,83,564
INSPECTION:												
Salary (*a*) . .	18,245	17,169	4,33,661	3,04,388	5,61,140	3,20,457	2,04,195	2,77,617	2,76,671	1,45,061	88,102	26,46,706
Establishment and Contingencies .	16,448	12,000	4,02,096	3,06,342	3,72,796	2,08,371	93,868	2,21,170	1,90,441	1,06,363	84,940	20,14,835
UNIVERSITY . .	13,000	...	98,460	55,000	2,73,960	1,41,900	2,24,970	...	...	1,969	...	8,09,259
GOVT. COLLEGES—GENERAL . .	43,442	...	3,62,985	3,01,887	10,04,105	2,69,170	1,83,101	1,41,250	2,18,439	75,758	1,52,769	27,52,906
GOVT. COLLEGES—PROFESSIONAL . .	...	...	2,83,342	2,86,811	3,51,112	4,18,858	...	5,650	40,411	1,38,535	22,110	15,56,829
GOVT. SCHOOLS—GENERAL:												
Secondary . .	1,27,018	65,117	77,758	6,56,367	9,11,686	8,12,327	6,91,092	6,45,587	3,69,968	3,39,280	3,09,360	50,05,560
Primary . .	49,010	200	2,85,055	5,123	78,605	434	...	18,344	36,356	1,09,041	42,167	6,24,335
Contribution to Schools	5,156	...	15,94,880	30,76,253	11,34,937	...	90,108	1,36,817	10,33,392	10,16,515	3,74,465	84,62,523
GOVT. SCHOOLS—SPECIAL:												
Training Schools .	12,446	20,045	6,97,390	3,05,349	3,66,375	1,78,335	2,46,820	1,17,984	3,46,200	1,10,010	35,097	24,36,111
Technical Schools .	...	...	83,487	1,12,268	2,14,847	2,13,013	1,02,140	82,742	1,29,195	...	21,270	9,58,962
Reformatory Schools .	...	...	44,365	44,465	...	41,109	29,506	20,629	1,29,879	15,131	...	3,25,084
Other Schools, etc. .	...	...	...	...	96,246	...	...	...	5,870	...	8,369	1,10,485
GRANTS-IN-AID:												
Grants-in-aid . .	8,40,027	3,42,964	32,11,729	17,98,198	29,32,872	8,88,273	21,41,514	10,25,578	4,86,397	4,44,855	3,32,609	1,44,45,016
Payments by Results	...	...	...	8,14,849	1,79,046	13,02,257	...	2,02,305	1,50,126	...	85	26,54,668
SCHOLARSHIPS .	34,756	12,916	1,32,692	70,675	2,41,610	1,46,209	1,09,981	78,550	79,813	72,146	49,325	10,28,679
MISCELLANEOUS.												
Government Book Depôt . .	...	...	...	22,577	...	...	...	...	...	2,189	...	24,766
Grants for Encouragement of Literature	500	146	...	4,538	11,004	400	400	...	6,446	1,090	11	24,535
Contribution to District Boards, etc. .	...	...	...	...	...	18,79,768	...	(*b*)20,223	...	...	...	18,99,991
Miscellaneous .	80,769	275	25,194	42,579	3,02,632	83,089	20,445	81,151	91,261	40,689	27,139	7,95,223
REFUNDS . .	...	43	1,981	1,078	1,480	401	107	44	3,897	1,493	150	10,674
TOTAL CHARGES IN INDIA . . Rs.	12,40,817	5,02,767	78,31,353	83,03,180	92,07,022	70,23,430	42,20,202	31,67,165	36,87,752	26,95,062	15,98,655	4,94,77,405
Total India converted into £ at Rs. 15=£1 . £												**3,298,494**
CHARGES IN ENGLAND:												
Passage of Educational Officers on appointment, etc.											1,626	
Scholarships to enable Natives of India to pursue their education in England											7,866	
Deputation Allowance of Officers while studying educational methods in England, etc.											828	
												10,320
TOTAL CHARGES UNDER EDUCATION . £												3,308,814

(*a*) Including Exchange Compensation Allowance.
(*b*) Contribution paid to the Educational Syndicate.

No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHURCH OF ENGLAND:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stipend of the Bishop	48,186	...	11,989	31,882	...	...	...	10,503	...	12,000	...	1,14,560
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (*a*)	1,18,620	31,979	2,17,583	1,75,771	1,22,937	2,05,543	1,95,005	90,406	19,463	59,136	10,518	12,46,961
Other allowances to Chaplains, etc.	20,063	1,114	16,912	22,701	7,504	6,969	4,453	500	427	1,064	...	81,707
Establishments	7,279	1,101	4,601	12,870	9,062	8,043	3,024	3,776	2,003	2,982	692	55,433
Other Charges	7,430	6,925	28,375	11,249	12,680	7,362	24,705	26,868	7,515	19,160	3,413	1,55,682
CHURCH OF SCOTLAND: (*b*)												
Pay of Chaplains and Registrars, including allowance (*a*)	11,646	...	25,166	35,672	23,109	12,399	2,976	...	...	...	2,550	1,13,518
Establishments	389	186	564	1,624	2,237	761	320	...	...	...	...	6,081
Other Charges	469	48	1,950	2,099	2,368	1,336	916	...	...	...	79	9,265
CHURCH OF ROME:												
Allowances to Bishops and Priests, etc. (*b*)		...	...	9,872	6,528	3,156	...	...	288	...	...	19,844
Other Charges	...	240	...	726	...	108	5,406	...	...	...	...	6,480
Charges for Cemeteries	6,463	2,285	9,416	10,949	3,937	9,917	7,785	7,193	3,400	3,585	1,931	66,861
Miscellaneous Ecclesiastical charges	1,429	80	6,576	6,600	396	3,415	2,000	4,378	6	...	...	24,880
Payments to Officers of other Provinces	...	...	...	816	...	...	...	...	...	...	...	816
TOTAL CHARGES IN INDIA . R	2,21,974	43,958	3,23,132	3,22,831	1,90,758	2,59,009	2,46,590	1,43,624	33,102	97,927	19,183	19,02,088
Total India converted into £ at Rs. 15=£ 1 . £												126,806
CHARGES IN ENGLAND:												
Passage of Chaplains on appointment, etc.												413
TOTAL ECCLESIASTICAL CHARGES . £												127,219

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67-D, page 238.

No. 38A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENTS for the Year ended 31st March 1915.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	...	...	47,045	1,10,689	1,01,274	15,933	20,423	145	7,053	164	1,965	3,04,691
Hospital Receipts	588	...	39,845	1,17,432	1,61,739	7,077	...	45,886	...	...	...	3,72,567
Lunatic Asylum Receipts	...	...	21,422	31,746	22,825	5,529	12,906	29,905	423	8,065	4,807	1,37,629
Medicines sold by Civil Surgeons	472	...	...	373	3,533	...	132	—153	10,261	...	14,410	29,028
Contributions	5,500	...	20,000	29,229	73,560	39,938	...	5,477	192	87	778	1,74,761
Miscellaneous	943	3,788	23,249	16,682	31,627	76,458	52,461	24,997	640	10,352	2,005	2,43,202
TOTAL RECEIPTS IN INDIA ₹	7,503	3,788	1,51,561	3,06,151	3,94,558	1,44,935	85,922	1,06,258	18,569	18,668	23,965	12,61,878
Total India converted into £ at ₹15=£1 £												**84,125**
RECEIPTS IN ENGLAND: Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance												633
TOTAL MEDICAL RECEIPTS £												84,758

No. 38B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1915.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	2,81,063	98,133	4,46,726	4,10,506	4,97,701	6,41,131	4,25,972	5,24,867	3,59,545	3,12,555	2,50,672	42,48,871
Hospitals and Dispensaries	2,69,656	31,052	8,66,973	8,13,576	13,38,111	2,95,487	6,30,485	11,38,786	2,85,088	4,60,820	2,34,333	63,64,367
Sanitation and Vaccination	3,93,721	1,15,358	5,86,968	4,81,666	3,88,447	16,70,519	11,93,097	12,30,988	2,02,804	5,34,018	1,16,025	69,13,611
GRANTS FOR MEDICAL PURPOSES—												
Charges on account of Plague	48,372	5,974	81,832	54,724	13,838	2,19,041	2,51,352	76,996	27,748	31,207	530	8,11,614
Other Charges	9,41,570	...	24,997	96,773	1,951	64,971	...	16,850	15,837	24	26,110	11,89,083
Medical Schools and Colleges	...	...	3,07,591	3,39,128	4,56,210	1,68,724	2,50,167	42,326	77,928	19,801	45,769	17,07,724
Lunatic Asylum	3,977	...	1,73,076	2,51,532	1,83,919	1,55,699	50,095	1,45,601	34,152	39,526	31,340	10,68,917
Special Hospitals	...	...	...	...	12,393	...	16,177	...	...	...	...	28,570
Chemical Examiner's Department	...	...	28,914	47,751	53,737	30,304	6,076	37,966	...	...	...	2,04,748
Refund	...	...	1,142	4,458	68,847	4,425	69	380	87	595	923	80,926
CHARGES IN INDIA ₹	19,38,359	2,50,517	25,18,219	25,00,114	30,15,154	32,50,301	28,23,490	32,14,760	10,03,189	13,98,606	7,05,722	2,26,18,431
Total India converted into £ at ₹15=£1												**1,507,895**
CHARGES IN ENGLAND: Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, etc.											1,356	
Contribution to the Tropical Disease Research Fund											500	
Contribution to the Tropical Diseases Bureau											500	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board											125	
Contribution to the International Bureau of Public Health											621	
Grant to the Committee for Plague Investigation in India											1,600	
Allowances to Officers while on Study Leave and miscellaneous expenditure											2,238	6,340
TOTAL MEDICAL CHARGES £												1,514,235

No. 39—ACCOUNT of Charges of Political Agents and other Foreign Services for the Year ended 31st March 1915.

In India.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	R	₹	₹	₹
Political Agents:												
Residents and Political Agents, etc., at Native and Foreign Courts, Salaries (a)	16,40,978	1,38,323	43,434	5,15,776	7,182	16,078	2,28,287	1,87,361	24,912	28,191	30,622	28,61,144
Establishments and Contingent Charges	12,03,578	3,46,226	43,896	5,68,317	4,097	8,548	1,45,937	1,93,224	25,675	14,635	20,828	25,74,961
Less—Contribution for Salaries, Establishments, etc.	*1,08,419*	...	*2,061*	*3,19,553*	...	...	...	...	*2,005*	*14,760*	...	4,46,798
Charges on North-West Frontier:												
Charges for Khyber Rifles and Kohat Levies	...	4,50,261	...	...	...	...	...	...	...	...	...	4,50,261
Do. do. Tribes	...	1,11,178	...	...	...	...	...	...	...	...	...	1,11,178
Payments for guarding Hill Passes	...	1,33,864	...	...	...	...	9,712	...	...	...	...	1,43,576
Mekran Levy Corps	1,76,128	...	...	...	...	...	...	...	...	...	...	1,76,128
Chitral Frontier Charges	...	2,36,070	...	...	...	...	...	...	...	...	...	2,36,070
Charges for Bhittani Service	...	9,266	...	...	...	...	...	...	...	...	...	9,266
Waziristan Militia	...	9,93,926	...	...	...	...	...	...	...	...	...	9,93,926
Kurrum Militia	...	3,18,663	...	...	...	...	...	...	...	...	...	3,18,663
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	7,05,181	...	...	...	...	...	...	...	...	...	...	7,05,181
Zhob Levy Charges	5,30,145	...	...	...	...	...	...	...	...	...	...	5,30,145
Charges on Tibet Frontier	2,79,639	...	...	...	...	...	13,188	...	..	...	...	2,92,827
Charges on account of Diplomatic and Consular Services in Persia	12,34,432	...	...	...	...	...	...	...	...	...	...	12,34,432
Charges on North East Frontier	...	..	...	...	...	...	...	...	...	...	5,49,859	5,49,859
Political Subsidies:												
Subsidy to the Amir of Afghanistan	17,97,387	...	...	...	...	...	...	...	...	...	...	17,97,387
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhotan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Subsidy to Contractors for supply of Camels on Nushki-Seistan Route	2,584	...	...	...	...	...	...	...	...	...	...	2,584
Other Subsidies	...	12,000	...	...	...	...	7,960	...	...	...	...	19,960
Entertainment of Envoys and Chiefs	41,510	2,74,398	...	47,069	...	...	9,187	733	2,497	...	4,896	3,30,290
Durbar Presents and Allowances to Vakeels, etc.	58,109	14,059	...	65,348	2,646	...	3,744	18,055	5,428	4,093	2,780	1,74,262
Refugees and State Prisoners:												
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	64,324	...	...	...	...	...	64,324
Ayub Khan	...	...	...	...	...	...	1,20,958	...	...	...	...	1,20,958
Kabul Refugees and State Prisoners	16,820	10,349	...	...	...	24,400	30,700	...	...	...	...	82,269
Chitral Prisoners	...	...	10,095	...	...	...	...	...	...	...	...	10,095
Thebaw, ex-King of Burma	...	...	...	1,25,273	...	...	...	...	...	...	...	1,25,273
Burmese Refugees and State Prisoners	3,360	...	4,800	...	...	...	...	360	...	...	...	8,520
Allowance to Sardar Abdur Rahaman and his followers	...	...	...	...	...	...	40,930	...	..	...	...	40,930
Other Refugees and State Prisoners	600	...	4,072	...	5,400	7,682	...	...	...	...	...	17,754
Special Political Expenditure:												
Miri and Mishmi Mission	...	...	...	...	...	...	...	...	...	...	—220	—220
Abor Expedition	...	...	...	...	...	...	...	...	...	...	—5,650	—5,650
Anglo-Afghan Border officer's Commission	...	44	...	...	...	...	...	...	...	...	...	44
Burma-China Boundary Commission	...	...	...	...	...	...	...	13,79,638	...	...	...	13,79,638
Charges for organising Imperial Service Troops	3,02,441	...	...	...	...	...	...	...	...	...	...	3,02,441
Miscellaneous:												
Malwa Bhil Corps	1,37,850	...	...	...	...	...	...	...	...	...	...	1,37,850
Mewar Bhil Corps	1,71,529	...	...	...	...	...	...	...	...	...	...	1,71,529
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	10,761	...	...	...	2,000	...	666	260	...	...	...	13,787
Demarcation of Boundary and Trans-Frontier Surveys	8,267	...	31,060	2,484	17	869	898	585	200	...	...	44,380
Purchase and Repair of Insignia of the Order of Indian Empire	7,576	...	...	...	...	...	...	...	...	...	...	7,576
Rewards to Native Chiefs for Political Services	2,207	13,841	...	...	...	...	6,116	443	...	...	...	22,607
Rewards for Intelligence and Assistance	...	1,164	...	50	...	...	10	110	...	...	...	1,334
Imperial Cadet Corps	74,701	...	...	...	...	...	...	...	...	...	...	74,701
Charges on account of Mr. E. G. Gregson's deputation in Persian Gulf	36,515	...	...	...	...	...	...	...	...	...	...	36,515
Tour expenses of His Excellency the Viceroy's visit	...	...	4,166	...	...	...	...	70	...	...	...	4,236
Sundry charges	5,238	96,422	...	48	2,416	1,091	4,936	45,339	656	2,324	644	1,59,114
Charges for lighting and buoying of the Persian Gulf	1,68,697	...	...	...	...	...	...	...	...	...	...	1,68,697
Total Charges in India ₹	88,94,314	31,60,054	1,39,462	10,04,812	23,758	1,22,992	6,23,229	18,26,178	57,363	34,483	6,03,759	1,64,90,404
Total India converted into £ at R15=£1											£	1,099,360
Charges in England—												
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam											-1,050	
Sum placed at the disposal of the Secretary of State for India for Secret Service											600	
Cost of Insignia of Indian Orders											904	
Expenditure in connection with the Turco-Persian Frontier Commission											1,576	
Miscellaneous Expenditure											1,785	
											5,918	
Stores for India											18,057	
Total Charges in England												23 975
Total Charges of Political Agencies, etc.											£	1,123,335

(a) Includes Exchange Compensation Allowance.

40A.—ACCOUNT of RECEIPTS under Agriculture* for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts including receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton Ginning Factories . . .	19,053	1,993	1,03,133	1,01,325	43,871	1,75,381	68,353	14,112	18,242	1,09,385	8,111	6,62,959
Veterinary and Stallion Receipts . . .	1,13,721	...	16,677	15,809	27,807	4,713	1,04,474	...	...	956	1,145	2,85,302
TOTAL AGRICULTURE .	1,32,774	1,993	1,19,810	1,17,134	71,678	1,80,094	1,72,827	14,112	18,242	1,10,341	9,256	9,48,261
Total India converted into £ at R15=£1 . £												63,217

No. 40B.—ACCOUNT of CHARGES under AGRICULTURE* for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture . . .	5,28,954	54,774	5,45,114	8,21,249	7,08,289	9,38,293	5,18,156	2,41,030	3,45,157	4,81,713	2,25,837	54,08,566
Veterinary and Stallion Charges . . .	2,56,186	29,983	2,01,106	2,93,318	2,21,295	1,96,546	5,63,279	1,86,723	57,206	1,59,380	48,227	22,13,249
Registrar of Co-operative Credit Societies . .	10,806	...	1,36,840	1,31,267	92,577	85,169	92,650	1,03,985	71,085	96,650	10,460	8,31,489
TOTAL .	7,95,946	84,757	8,83,060	12,45,834	10,22,161	12,20,008	11,74,085	5,31,738	4,73,448	7,37,743	2,84,524	84,53,304
Total India converted into £ at R15=£1 . £												563,554
CHARGES IN ENGLAND:												
Allowance, etc., of an engineer expert sent to India to assist in the improvement of indigenous methods of sugar extraction .											670	
Contribution to the International Institute of Agriculture at Rome											716	
Passages of officers on appointment and miscellaneous expenditure											1,245	
TOTAL CHARGES IN ENGLAND .												2,631
TOTAL CHARGES UNDER AGRICULTURE £												566,185

40 C.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS* DEPARTMENTS for the year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts . . .	...	...	5,12,433	...	4,10,258	...	...	...	...	...	...	9,22,691
Fees, etc., levied under Inland Labour Transport Act of 1882 .	...	...	1,236	...	4,632	1	...	...	2,515	424	9,323	18,131
Examination Fees .	1,223	10	1,96,196	16,823	958	461	2,415	...	297	1,594	...	2,19,977
Emigration Fees . .	...	...	1,899	297	6,171	...	...	...	25	2,275	...	10,667
Steam Boiler Inspection Fees	...	...	32,928	...	...	...	...	...	...	20,849	...	53,777
Sale of Stores and Materials . . .	1,40,758	...	...	...	...	...	...	...	...	...	...	1,40,758
Fisheries . . .	...	...	92,331	...	...	...	...	...	...	...	...	92,331
Miscellaneous . .	24,475	273	30,343	29,008	39,272	20,801	4,744	2,177	...	3,012	271	1,54,406
TOTAL RECEIPTS IN INDIA R	1,66,456	283	8,67,866	46,128	4,61,291	21,263	7,159	2,177	2,837	28,184	9,594	16,13,238
Total India converted into £ at R15=£1 . £												107,549
RECEIPTS IN ENGLAND:												
Sale-proceeds of books, maps, etc.											£	624
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS .											£	108,173

* Hitherto included under the combined head "Scientific and other Minor Departments."

D.—Civil Departments.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS* DEPARTMENTS, for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Scientific.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India (as per details in Account No. 40E., page 105)	23,84,144	...	...	...	...	...	...	...	...	...	...	23,84,144
Botanical Survey	38,762	...	...	...	...	...	...	...	...	...	...	38,762
Geological Survey:												
Superintending Officers 1,68,304 Establishment 29,769 General Charges (including Library, Museum, etc). 66,249	2,64,322	...	...	...	...	...	...	...	...	...	...	2,64,322
Meteorological Department	3,11,157	...	...	...	...	...	...	...	...	...	...	3,11,157
Archæological Department	3,05,386	...	37,626	...	...	...	...	32,117	6,774	...	...	3,81,903
Central Museums	1,41,049	...	...	...	...	...	...	...	...	...	...	1,41,049
Imperial Institute	...	...	950	...	22	...	...	...	...	...	35	1,007
Public Observatories	74,961	...	...	...	...	...	...	...	...	...	...	74,961
Donations to Scientific Societies	31,700	...	3,124	10,895	17,120	...	5,300	3,000	...	2,500	13,000	86,639
Ethnographical Survey	1,021	...	...	...	...	...	...	...	...	411	1,778	3,210
Board of Scientific Advice	2,818	...	...	...	...	...	...	...	...	...	...	2,818
X-Rays Institute	64,646	...	...	...	...	...	...	...	...	...	...	64,646
Central Research Institute	1,11,792	...	...	...	...	...	...	...	...	...	...	1,11,792
Provincial Museums	11,147	7,733	48,551	30,000	...	19,819	10,068	769	...	8,977	139	1,37,203
Special Astronomical Observatories	68,445	...	...	...	...	...	...	...	...	...	...	68,445
Labour and Emigration.												
Emigration	4,892	50	9,687	—2	22,526	1,285	...	...	...	9	...	38,447
Inland Labour Transport	...	...	414	...	29,615	...	...	...	1,713	792	42,634	75,168
Inspector of Factories	42	...	19,123	60,089	56,256	14,005	13,413	14,033	364	...	...	1,77,325
Statistics.												
Bureau of Commercial Intelligence	1,69,017	...	...	...	...	...	...	...	...	...	...	1,69,017
Census	484	...	...	...	2,026	...	...	...	...	...	...	2,510
Gazetteer and Statistical Memoirs	...	...	...	...	1,920	...	5,544	...	1,416	...	4,896	13,776
Registration of Railway Traffic	...	...	10,098	30,297	9,256	8,465	8,050	537	197	1,782	1,795	70,477
Registration of River-borne Traffic	...	...	...	...	4,805	...	...	...	80	...	6,509	11,394
Provincial Statistics	1,407	1,106	23,288	4,860	24,766	17,277	1,104	48,251	13,362	11,714	2,905	1,50,040
Miscellaneous.												
Controller of Patents	32,231	...	...	...	...	...	...	...	...	...	...	32,231
Cinchona Plantations	...	...	2,64,665	...	2,37,142	...	...	...	...	...	...	5,01,807
Inspector of Mines	1,12,728	...	...	...	75	...	...	...	...	...	...	1,12,803
Imperial Library	44,462	...	...	...	...	...	...	...	...	...	...	44,462
Preservation and Translation of Ancient Manuscripts	...	...	...	1,790	11,220	450	...	...	...	...	1,668	15,128
Examinations	51,224	...	1,46,722	13,115	971	...	1,655	2,034	936	...	...	2,16,657
Inspector of Explosives	79,825	...	...	...	...	...	...	...	...	...	...	79,825
Miscellaneous	102	...	2,16,308	5,562	24,784	20,812	55,689	12,307	356	19,801	8,831	3,64,552
Refunds	3,426	...	478	31	1,383	972	310	...	738	276	37	7,651
Steam boiler Inspection Establishment	...	...	27,224	—19,538	...	...	...	...	...	23,144	...	30,830
Actuary to the Government of India	22,641	...	...	...	...	...	...	...	...	...	...	22,641
Registrar of Joint Stock Companies	639	...	9,355	12,891	18,701	3,702	...	...	...	...	...	45,288
Fisheries	...	...	1,50,487	...	55,546	...	...	...	...	...	...	2,06,033
TOTAL CHARGES IN INDIA Rs.	43,34,470	8,889	9,68,100	1,49,990	5,18,134	86,787	1,01,133	1,13,048	25,936	69,406	84,227	64,60,120
Total India converted into £ at R15 = £1												**430,675**
Carried over												430,675

* Hitherto included under the combined head "Scientific and other Minor Departments."

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1915—*concld.*

		£
Brought forward		430,675
CHARGES IN ENGLAND:	£	
Objects of a literary, scientific, or antiquarian character	2,027	
Expenses attending the preparation of "Fauna Indica"	1,043	
Contingent expenses of the India Museum Collection at Kew	418	
Expenses in connection with the Indian Section of the Imperial Institute	1,300	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments and miscellaneous expenditure	1,184	
Preparation of Tide Tables for Indian Ports	877	
Expenses in connection with the "Imperial Gazetteer of India"	92	
	6,941	
Stores for India	27,874	
TOTAL CHARGES IN ENGLAND		34,815
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS	£	465,490

No. 40E.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		₹
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,28,500
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		2,60,607
Lithographic and Photographic Establishments		1,54,670
Engraving Establishment		63,987
Trigonometrical Office Establishment		2,08,473
Bihar and Orissa Drawing Office Establishment		33,579
Mathematical Instrument Factory (including cost of Instruments purchased in India)		1,02,616
Simla Drawing Office Establishment		78,937
Survey Parties:		
Charges of Working Parties		19,38,698
Miscellaneous Charges		66,543
		30,36,610
	₹	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15B, page 38	*2,12,204*	
" " for cost of Instruments and Maps supplied to other Public Departments	*4,40,262*	
		6,52,466
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40D	₹	23,84,144
Total converted into £ at ₹15=£1	£	**158,943**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-15.

Section E.—Miscellaneous.

Revenue, £677,750; Expenditure, £5,311,384.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Territorial and Political Pensions . . .	41	Expenditure	116	...	...	208,621
Civil Furlough . .	42	Expenditure	116	...	...	360,439
Superannuations . .	43A	Receipts	117	...	213,235	...
„ .	43B	Expenditure	118	...	...	3,479,734
Stationery and Printing	44A	Receipts	119	...	97,594	...
„ .	44B	Expenditure	119	...	...	732,266
„ .	44C	Details of Charges under Printing Establishments	120	299,557	...	...
„ .	44D	Statement showing the value of Stationery Stores supplied to the various Departments	121	249,664	...	...
„ .	44E	Statement showing the value of Printing Work, etc., supplied to the various Departments	122	498,844	...	...
Exchange . . .	45	Receipts	123	...	1,729	...
Miscellaneous . .	46A	Receipts	124	...	365,192	...
„ . .	46B	Expenditure	125	...	...	530,324
				Total .	677,750	5,311,384

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1915.

INDIA, GENERAL.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.			
Angria Family.			
Exceeding Rs. 5,000 per annum		7,200	
Banda Family.			
Not exceeding Rs. 5,000 per annum		7,325	
Banpur Family.			
Not exceeding Rs. 5,000 per annum		3,900	
Jeitpur Family.			
Not exceeding Rs. 5,000 per annum:			
Dependants of Maharajah Anupgir		2,750	
Kharun Chiefs.			
Exceeding Rs. 5,000 per annum:			
Sardar Habibulla Khan, son and successor of Sirdar Yacub Khan (Quetta)		6,750	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		80	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		3,115	
Afghan Refugee.			
Not exceeding Rs. 5,000 per annum			
Sardar Haidar Quli Khan		3,328	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Delhi Family	30,799		
Rohtak Family	85		
Bolia Family	3,241		
Jhansi Family	1,200		
Family of the late Pindari Chiefs	240		
Carnatic Stipendiaries	6,371		
Family of Rao Khosal Sing of Hirapur	3,637		
Kurnool Family	1,358		
Shahgurh Family	150		
Udayagiri Family	40		
Tokeker Family	115		
Nagpur Pensions	460		
Musulipatam Family	295		
Mahratta Salianadars	21,387		
Mohipatram Family	2,227		
Sardar Mahomed Hoosain Khan's Family	7,146		
Miscellaneous	47,866	1,26,617	
		1,61,065	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:			
Delhi Royal Family	18,174		
Family of Nawab of Jhagar	513		
Bundelkhand Gosain Family	16,776		
Txria Kalpahar Family	705		
Allowances for the maintenance of religious establishments in Coorg	14,026		
Miscellaneous	2,750		
		52,944	
TOTAL INDIA, GENERAL			2,14,009
Carried over			2,14,009

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
		Brought forward .	2,14,009
NORTH-WEST FRONTIER PROVINCE.			
Territorial and Political Pensions.			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Ghulam Kasim Khan (Nawab of Tank)	20,000		
Not exceeding Rs. 5,000 per annum	35,776	55,776	
Charitable Allowances.			
Not exceeding Rs. 5,000 per annum		4,502	
Total North-West Frontier Province .			60,278
MADRAS.			
Territorial and Political Pensions.			
Carnatic Stipends.			
Exceeding Rs. 5,000 per annum:			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	65,000		
	70,400		
Not exceeding Rs. 5,000 per annum	1,31,381		
Miscellaneous	12,429		
		2,14,210	
Tanjore Pensions.			
Exceeding Rs. 5,000 per annum:			
Sivaji Raja Sahib	9,600		
Bhawani Bai Sahiba	6,000		
	15,600		
Not exceeding Rs. 5,000 per annum	27,195		
Miscellaneous	115		
		42,910	
Masulipatam Pensions.			
Not exceeding Rs. 5,000 per annum	12,105		
Miscellaneous	14		
		12,119	
Kurnool Pensions.			
Exceeding Rs. 5,000 per annum:			
Muhammad Dawood Khan Bahadur	8,400		
Not exceeding Rs. 5,000 per annum	10,161		
Miscellaneous	6		
		18,567	
Bellary Pensions.			
Exceeding Rs. 5,000 per annum:			
Sri Runga Deva Razulu of Anaigunta		7,000	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Palkonda Pensions	5,460		
Mysore Pensions	7,419		
Gumsur Pensions	2,172		
Golconda Pensions	1,900		
Cuttack Pensions	108		
Delhi Pensions	440		
Commutation of Pensions	888		
		18,387	
		3,13,193	
Charitable Allowances.			
Not exceeding Rs. 5,000 per annum		480	
Total Madras .			3,13,673
Carried over .			5,87,960

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
Brought forward			5,87,960
BOMBAY			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding Rs. 5,000 per annum:			
Ziā-un-Nissa Ladli Begum, daughter of Mir Ali Khan	47,000		
Mir Zulfikar Ali Khan Wallad Mir Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum during the lifetime of Zea-ul-Nissa Begum)	17,500		
Investment into the Trust Fund of the share of the pension of Rahiman Nissa Begum, daughter of the Nawab of Surat for the benefit of her children	37,000	1,07,500	
Najmudin Khan's Family.			
Exceeding Rs. 5,000 per annum:			
Mir Sadrudin Khan Walad Azmudin Khan		7,899	
Yemen Stipendiaries.			
Exceeding Rs. 5,000 per annum:			
Sultan Ahmadbin Fadil of Lahej Abdali	39,384		
Not exceeding Rs. 5,000 per annum	17,057	56,441	
Satara Pensions.			
Exceeding Rs. 5,000 per annum:			
Shiwaji *alias* Anna Saheb Bhosle and Pratapsing *alias* Bhan-saheb Bhosle	20,000		
Not exceeding Rs. 5,000 per annum	6,535	26,535	
Angria Family Pensions.			
Not exceeding Rs. 5,000 per annum		2,056	
Pensions granted on the conquest of Sind.			
Exceeding Rs. 5,000 per annum:			
His Highness Mir Matrab Khan	12,000		
„ „ Mir Fateh Khan, Wallad Sher Mahomed Khan Talpur	24,000		
„ „ Mir Abdul Hosein Khan	14,400		
„ „ Mir Nur Mahomed Khan Talpur	36,000		
Widow of His Highness the late Mir Hussein Ali Khan	9,600		
Mia Rustom Khan II	9,477		
Mir Ali Hosein Khan	9,136		
Mia Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	6,323		
Mia Sohrab Khan, Wallad Rustam Khan	2,355		
	1,23,291		
Not exceeding Rs. 5,000 per annum	78,114	2,01,405	
Shaha Gazi Khan's Family Pensions.			
Not exceeding Rs. 5,000 per annum		530	
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
His Highness Aga Mahomed Sultan	12,000		
Shambu Sing Amarsing	6,595		
Sir Michæl DeLima D'Souza	7,000		
Mir Allah Baksh Khan Mir Golam Hydar Khan Walad Mir Sher Khan	6,500		
Shermia Bapu Mia	6,000		
Carried over	38,095	4,02,366	5,87,960

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
Brought forward	38,095	4,02,366	5,87,960
BOMBAY—*contd.*			
Other Pensions—*contd.*			
Not exceeding Rs. 5,000 per annum :—			
Nagpore Family	300		
Peshwa Pensions	2,688		
Family of the late Nawab of Broach	4,888		
Heads of Tribes at Aden	14,992		
Kirparam's Family	3,540		
Mandvi Raja's Family	1,650		
Peint Pensions	1,916		
Thoke Family	2,187		
Tanjore Family	2,253		
Family of the Nawab of Bednur	550		
Sumant Family	1,488		
Dhamdhare Family	636		
Naikara Family	160		
Family of Sher Khan Dinamia	228		
Nagar Parker Rana Family	197		
Berar Pensions	3,545		
Raja Divan's Family	225		
Miscellaneous	21,777		
		1,01,315	
		5,03,681	
CHARITABLE ALLOWANCES.			
Miscellaneous expenses of Mirs and other political stipendiaries		3,240	
TOTAL BOMBAY			5,06,921
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum :			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur Nawab of Murshidabad	2,30,000		
Nazarut Ali and Ali Mirza	20,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Wala Kudr Syed Hossein Ali Mirza	37,000		
Syed Mozuffer Ali	10,112		
Syed Nazir Ali Mirza Fatak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	27,801		
Syed Abul Hossein *alias* Sultan Saheb	15,500		
	3,65,413		
Not exceeding Rs. 5,000 per annum	1,04,116		
		4,69,529	
Oudh Family.			
Exceeding Rs. 5,000 per annum :			
Prince Ahmed Ali Kumar Kudr Bahadur	48,000		
Mohamed Baber Mirza Bahadur	6,000		
Mohamed Ibrahim Ali Bahadur	6,000		
Kam Buksh Hossein Mirza Bahadur	6,000		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mohamed Asgar Humayun Jah Noke Ashgod Bahadur	650		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	6,000		
Mahomed Prince Kesra Baksit	6,000		
Mohamed Noke Ali Bahadur (Dilwar Jah)	6,000		
	1,02,650		
Not exceeding Rs. 5,000 per annum	1,13,424		
		2,16,074	
Carried over		6,85,603	10,94,881

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
Brought forward .		6,85,603	10,94,881
BENGAL—*contd.*			
Chitpore Family.			
Not exceeding Rs. 5,000 per annum		7,795	
Mysore Family.			
Exceeding Rs. 5,000 per annum		8,479	
Not exceeding Rs. 5,000 per annum		21,830	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Rajmehal Family	6,477		
Purneah Family	3,003		
Bissenpore Raj Family	2,187		
Family of Moulana Mohamed Asiff	81		
Others	10,143		
		21,891	
TOTAL BENGAL .			7,45,598
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding Rs. 5,000 per annum:			
Badshah Bahu Begum	9,000		
	9,000		
Not exceeding Rs. 5,000 per annum	1,11,810		
		1,20,810	
Ex-Royal Family of Delhi.			
Not exceeding Rs. 5,000 per annum		45,109	
Maharajah of Benares.			
Exceeding Rs. 5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioner.			
Exceeding Rs. 5,000 per annum:			
Shahzada Basdeo Singh		8,005	
Carried over .		2,73,924	18,40,479

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,73,924	18,40,479
UNITED PROVINCES OF AGRA AND OUDH—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Syed Ahmad Shah of Meerut	12,000		
Afroz-un-Nissa Begum	5,400		
Raja Krishna Pal Singh, Fatehpur	7,307		
Syed Dost Muhamad Khan, Bulandshahr	9,600		
Kunwar Bahadur Singh of Agra	6,000		
Not exceeding Rs. 5,000 per annum	22,111		
Not exceeding Rs. 5,000 per annum:			
Family of Tafazzul Hosain Khan	19,396		
„ ex-Nawab of Farukabad	7,553		
„ late ex-Raja of Coorg	3,720		
„ late Nawab of Jhajjar	11,561		
„ late Raja of Jhansi	1,200		
„ late Rahmut-ulla Khan of Bareilly	1,957		
„ Shah Jalil and Shah Sultan of Bareilly	2,443		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia	792		
„ Nawab Suja-ud-daula	505		
„ late ex-Nawab of Banda	1,100		
„ Khair-andesh Khan of Bareilly	603		
„ late Nawab Kasim Ali Khan of Benares	415		
„ late Husain Ali Khan	168		
„ Moulvi-Zia-Ulla Khan of Bareilly	2,733		
Moradabad Minhadars	2,832		
Commutations of Pensions	6,548		
		1,25,944	
Bahu Begum's Zamanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Baker Ali Khan	6,194		
Bunyad Hosain Khan	1,636		
Not exceeding Rs. 5,000 per annum	83,140		
		90,970	
Bahu Begum's Amanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Mirza Mehdi Hussain Khan	12,410		
Mehr Jahan Begum	4,309		
Not exceeding Rs. 5,000 per annum	1,42,419		
		1,59,138	
		6,49,976	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum:			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	12,000		
Not exceeding Rs. 5,000 per annum:			
Family of Raja Lal Sing	4,200		
Punjab State Pensioners	4,210		
Jalaun Pensioners	8,179		
Family of late Raja Himmat Bahadur	634		
Miscellaneous	15,060		
		52,336	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,02,312
Carried over			25,42,791

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
Brought forward			25,42,791
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum :			
Dharm Kaur	618		
Mohamed Akbar Khan	10,000		
Tika Gagan Singh	8,909		
	19,527		
Not exceeding Rs. 5,000 per annum :			
Family of the ex-King of Kabul (Shahzaman Khan)	11,088		
Lahore Royal Family	984		
Family of the Nawab Surfraz Khan of Multan	1,476		
„ of a Jagirdar in Rohtak	646		
Miscellaneous	21,979		
	36,173	55,700	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum :			
Delhi Royal Family	30		
Family of the Nawab of Jhajjar	1,974		
Family of ex-King of Kabul (Shahzaman Khan)	1,242		
Miscellaneous	14,548	17,794	
TOTAL PUNJAB			73,494
BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum :			
Members of the ex-Royal Family of Burma	1,15,439		
Shan and other Chiefs	1,600		
Officials of the late Burmese Government	10,922		
Delhi Family	6,820		
Refugee Princes	15,710		
Talifoo Refugee Princes	275		
		1,50,766	
TOTAL BURMA			1,50,766
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Not exceeding Rs. 5,000 per annum		11,620	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		2,704	
Carried over		14,324	27,67,051

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1915—*contd.*

	Rs.	Rs.	Rs.
Brought forward		14,324	27,67,051
BIHAR AND ORISSA—*contd.*			
Maharajah Shitub Roy's Family.			
Not exceeding Rs. 5,000 per annum		406	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		769	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Goomesur Raj Family	1,340		
Nawab Mooneeoodowlla's Family	1,252		
Porahat Raj Family	147		
Heirs of Saheb Bux Bibee	300		
Ungul Pensioner	486		
Family of Raja Kader Bux Khan and Kader Hosein Khan	283		
Miscellaneous	4,764		
		8,572	
CHARITABLE ALLOWANCES.		24,071	
Exceeding Rs. 5,000 per annum:			
Unno-Chuttur charges paid in Cuttack and Balasore		6,599	
TOTAL BIHAR AND ORISSA			30,670
CENTRAL PROVINCES AND BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhanshah Family.			
Exceeding Rs. 5,000 per annum:			
Raja Azam Shah		50,000	
Bhonsla Family.			
Exceeding Rs. 5,000 per annum:			
Luxman Rao		12,000	
Raghojee Rao (Janojee Family)		60,000	
Not exceeding Rs. 5,000 per annum		7,800	
Relatives of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		12,243	
Servants and Dependants of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		10,341	
Ladies of the Zenana of the Bhonsla Family			
Not exceeding Rs. 5,000 per annum		240	
Carried over		1,52,624	27,97,721

No. 41.—Account of Territorial and Political Pensions for the year ended 31st March 1915—*concld.*

	Rs.	Rs.	Rs.
Brought forward		1,52,624	27,97,721
CENTRAL PROVINCES AND BERAR—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Gond Raja of Chanda		6,000	
Not exceeding Rs. 5,000 per annum:			
Bijragogarh Family		1,124	
Pensions from the 2½ lakhs Fund of Saugor		691	
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia		3,539	
Mahratta Salianadars		2,295	
Nizamat Pensions		112	
		1,66,385	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		2,367	
TOTAL CENTRAL PROVINCES AND BERAR			1,68,752
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Bar Senapati's Family	1,626		
Raja Chandra Kanta Sing's Family	360		
Other Pensioners	2,366		
		4,352	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		240	
TOTAL ASSAM			4,592
TOTAL IN INDIA		Rs.	29,71,065
Total India converted into £ at Rs. 15=£1, £			**198,071**
CHARGES IN ENGLAND:			
Members of the Family of the late Maharajah Duleep Singh		9,870	
Members of the Bengal Nizamut Family		680	
TOTAL IN ENGLAND			10,550
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	208,621

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1915.

	Rs.	
IN INDIA:		
India, General	1,837	
Madras	2,065	
Bombay	4,212	
Bihar and Orissa	904	
TOTAL IN INDIA	Rs.	9,018
Total India converted into £ at Rs. 15=£1, £		**601**
CHARGES IN ENGLAND:		
Indian Civil Service	141,712	
Military Officers in Civil employ	101,178	
Uncovenanted Service	114,156	
Bengal Pilot Service	2,792	
TOTAL IN ENGLAND		359,838
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	360,439

No. 43A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1915.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	152	...	315	736	...	...	750	...	...	...	...	1,953
Subscriptions to the Military Orphan Fund	194	...	...	...	64,189	...	263	...	...	...	...	64,646
Subscriptions to the Medical Retiring Fund	...	...	...	231	...	...	...	...	...	...	...	231
Subscriptions under the Indian Civil Service Family Pension Regulations	1,07,662	10,845	1,24,086	1,27,974	1,21,822	1,77,273	1,09,216	82,877	83,315	64,559	29,195	10,38,824
Subscriptions to the Bengal Civil Fund	16,580	...	...	...	2,312	4,812	4,495	6,720	4,903	...	...	39,822
Subscriptions to the Madras Civil Fund	1,575	...	1,775	...	...	...	...	...	...	...	...	3,350
Subscriptions to the Bombay Civil Fund	346	...	...	7,207	...	...	...	...	...	...	...	7,553
Contributions for Pensions and Gratuities (*a*)	2,70,207	10,479	1,05,040	4,55,090	44,327	87,700	82,867	18,283	31,409	1,78,420	5,259	12,89,081
Deductions for Pilot Service Pension Fund	...	...	...	...	14,240	...	...	...	...	...	...	14,240
Miscellaneous	...	...	322	340	...	1,665	...	...	429	...	...	2,756
TOTAL RECEIPTS IN INDIA	3,96,716	21,324	2,31,538	5,91,578	2,46,890	2,71,450	1,97,591	1,07,880	1,20,056	2,42,979	34,454	24,62,456

Total India converted into £ at Rs. 15=£1 . **164,164**

ENGLAND:	£	£
Widows' Funds of the Home Establishment of the East India Company:—		
Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc.		9,592
Subscriptions in respect of the India Office Provident Fund		1,281
SUBSCRIPTIONS IN RESPECT OF THE INDIAN CIVIL, MILITARY, AND MEDICAL FUNDS, AND THE INDIAN NAVY FUND:	£	
Bengal Civil Service Annuity Fund	3,781	
Madras Civil Service Annuity Fund	677	
Bombay Civil Fund: Annuity Branch	645	
Bengal Civil Fund	602	
Bombay Civil Fund: Provident Branch	120	
Bengal Military Orphan Society	6,235	
Bengal Military Fund	8,531	
Madras Military Fund	3,920	
Bombay Military Fund	3,014	
Madras Medical Fund	33	
Indian Navy Fund	103	
		27,661
Subscriptions towards Indian Civil Service Family Pensions		10,537
TOTAL RECEIPTS IN ENGLAND		. £ 49,071
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES		. £ 213,235

(*a*) Besides Rs. 917,763 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 43B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1915.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances of the Revenue and other Public Depts.	12,42,431	1,39,561	29,14,960	35,65,493	29,80,253	34,17,756	20,00,956	9,53,866	8,97,019	8,17,710	2,84,355	1,92,14,360
Compassionate Allowances	8,701	8,267	19,961	35,312	4,155	34,299	34,648	...	3,150	2,916	722	1,52,131
Gratuities	13,820	5,582	20,097	17,179	27,933	23,174	32,472	18,906	7,872	6,902	3,314	1,77,251
Pensions for Distinguished and Meritorious Services	...	7,833	...	...	...	...	5,634	...	...	...	...	13,467
Pilot Service Pensions	...	...	...	...	8,233	...	...	..	...	...	...	8,233
Donations to Service Funds	3,716	...	...	1,411	...	...	...	...	...	...	...	5,127
Pensions of the Military Fund	4,998	45	11,831	7,182	562	231	168	...	...	...	...	25,017
Pensions of the Military Orphan Fund	539	...	8,126	2,955	37,496	23,114	1,815	350	2,730	...	...	77,125
Pensions of the Medical Retiring Fund	...	...	4,454	...	...	...	...	...	...	...	...	4,454
Pensions of the Bengal Civil Fund	16,039	...	...	...	...	...	...	...	...	...	...	16,039
Pensions of the Madras Civil Fund	1,836	...	2,638	...	...	...	...	...	...	...	...	4,474
Pensions under the Indian Civil Service Family Pension Regulations	6,188	...	...	...	...	...	...	...	...	...	...	6,188
Covenanted Civil Service Pensions	...	...	24,274	16,250	45,938	...	...	...	...	...	...	86,462
Commuted value of Pensions	1,67,948	9,514	4,03,965	1,86,240	1,32,136	1,35,915	1,87,777	99,921	13,177	60,034	19,704	14,16,331
Refunds	2	62	300	3,048	...	136	256	...	...	721	...	4,525
TOTAL CHARGES IN INDIA	14,66,218	1,70,864	34,10,606	38,35,070	32,36,706	36,34,625	22,63,726	10,73,043	9,23,948	8,88,283	3,08,095	2,12,11,184

Total India converted into £ at Rs. 15 = £1 **£ 1,414,079**

ENGLAND.		£	£
Pensions for Distinguished and Meritorious Services		3,924	
Pensions, etc., on retirement of Officers of the following classes :—			
India Office :	£		
Superannuation	30,578		
Compensation (on reduction of staff)	5,141		
Compassionate and Injury	1,746		
Additional Gratuities under the Superannuation Act, 1909	4,810		
		42,275	
Judges of the High Courts in India		29,207	
Bishops of Calcutta and Bombay		1,800	
Uncovenanted Service of India		568,809	
Bengal Pilot Service		4,628	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		9,120	
Pensions payable in respect of the India Office Provident Fund		4,878	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		4,487	
Compassionate and Miscellaneous Pensions		12,724	
		681,852	
Gratuities		2,576	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :		684,428	
Bengal Civil Service Annuity Fund	358,307		
Madras Civil Service Annuity Fund	93,433		
Bombay Civil Fund : Annuity Branch	82,593		
Bengal Civil Fund	153,601		
Madras Civil Fund	64,803		
Bombay Civil Fund : Provident Branch	44,200		
Bengal Military Orphan Society	54,551		
Bengal Military Fund	184,868		
Madras Military Fund	164,724		
Bombay Military Fund	98,123		
Bengal Medical Retiring Fund	2,704		
Madras Medical Fund	41,853		
Bombay Medical Retiring Fund	1,008		
Indian Navy Fund	11,376		
		1,356,149	
Indian Civil Service Family Pensions		25,078	
TOTAL CHARGES IN ENGLAND		£	2,065,655
TOTAL SUPERANNUATION, ETC., ALLOWANCES		£	3,479,734

No. 44A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc.	2,35,483	...	31,342	8,957	2,455	84,662	78,869	2,017	3,795	207	535	4,48,322
Sale of Gazettes and other Publications	1,08,487	99	57,181	34,203	83,627	1,01,474	4,600	30,927	7,275	15,476	1,872	4,45,221
Other Press Receipts	1,28,942	23,567	59,437	84,774	63,961	52,639	74,799	16,401	19,605	41,519	4,719	5,70,363
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . . . Rs.	4,72,912	23,666	1,47,960	1,27,934	1,50,043	2,38,775	1,58,268	49,345	30,675	57,202	7,126	14,63,906
Total India converted into £ at Rs. 15 = £1											**£**	**97,594**

No. 44B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency	2,32,764	...	79,666	46,618	65,264	...	...	...	...	...	...	4,24,312
Purchase of Stationery	30,92,632	26,784	4,70,779	7,14,287	33,030	61,511	1,27,240	28,537	19,280	4,558	4,559	45,83,197
Printing at Private Presses	10,155	5,494	36,626	10,397	2,860	...	33,143	...	1,911	47,630	424	1,48,640
Printing Establishment and Charges (as per details in Account No. 44C)	9,76,738	60,200	5,30,158	5,13,742	5,66,836	4,16,381	3,77,995	4,05,982	3,82,262	1,51,753	1,11,313	44,93,360
Refunds	5,465	...	368	333	809	728	19	98	93	40	162	8,115
Stationery supplied from Central Stores to the several Governments	*—38,26,618*	19,683	8,19,119	8,43,591	6,66,138	4,99,617	2,62,440	2,97,479	1,66,523	1,98,043	53,985	...
Ditto ditto Posts and Telegraphs Department	*—3,74,750*	...	...	...	...	...	...	...	...	...	...	*—3,74,750*
TOTAL CHARGES IN INDIA Rs.	1,16,386	1,12,161	19,36,716	21,28,968	13,34,937	9,78,237	8,00,837	7,32,096	5,70,069	4,02,024	1,70,443	92,82,874
Total Charges in India converted into £ at Rs. 15= £1											**£**	**618,859**
CHARGES IN ENGLAND:												
Stationery, Printing, and Book-binding, for the India Office, etc.											7,589	
Stores for India											105,818	
TOTAL CHARGES IN ENGLAND												113,407
TOTAL CHARGES FOR STATIONERY AND PRINTING £												732,266

No. 44C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	10,116	3,690	24,602	24,595	17,984	12,439	9,029	15,847	14,964	9,594	4,043	1,46,903
Establishment	8,04,398	17,936	3,12,669	3,12,683	3,86,526	2,25,885	1,49,010	2,81,014	1,57,206	1,07,543	82,981	28,37,851
Purchase of Materials and Stock	55,336	19,129	79,142	1,04,648	42,358	67,781	93,524	45,716	1,68,779	13,731	3,292	6,93,436
Work done at contract rate	2,69,580	35	...	...	26,026	21,175	977	167	4,126	...	1,587	3,23,673
Travelling and other Allowances	12,810	785	44,042	6,037	3,286	13,830	8,495	43	3,811	200	6,983	1,00,322
Official Postage	1,23,689	373	21,928	19,103	1,189	27,696	14,513	14,307	24,320	9,112	8,494	2,64,724
Contingencies	80,528	1,650	63,986	43,993	59,467	43,703	23,529	16,183	9,514	8,203	3,933	3,54,689
Lithography	1,882	16,602	...	2,683	...	3,940	78,918	32,705	...	3,370	...	1,40,100
Government Publications	...	...	...	...	30,000	...	...	...	...	...	...	30,000
Branch Press (Simla)	2,60,646	...	...	...	...	...	...	...	...	...	...	2,60,646
Monotype Press (Simla)	86,482	...	...	...	...	...	...	...	...	...	...	86,482
Foreign Department Press	24,798	...	...	...	...	...	...	...	...	...	...	24,798
Private Secretary's Press	34,979	...	...	...	...	...	...	...	...	...	...	34,979
Residency and Agency Presses	25,615	...	...	...	...	...	...	...	...	...	...	25,615
Jail Press (Mercara)	9,962	...	...	...	...	...	...	...	...	...	...	9,962
	18,00,821	60,200	5,46,369	5,13,742	5,66,836	4,16,449	3,77,995	4,05,982	3,82,720	1,51,753	1,11,313	53,34,180
Deduct—Printing Works done for Posts and Telegraphs and Census Departments	*8,24,083*	...	*16,211*	...	...	*68*	...	...	*458*	...	...	*8,40,820*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 44B.	9,76,738	60,200	5,30,158	5,13,742	5,66,836	4,16,381	3,77,995	4,05,982	3,82,262	1,51,753	1,11,313	44,93,360
											Total India converted into £ at Rs. 15=£1	**£ 299,557**

No. 44D.—STATEMENT showing the value of STATIONERY STORES (*a*) supplied to the various Departments of Government in the Year ended 31st March 1915.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	2,147	14,159	1,86,373	1,09,555	42,325	50,651	74,131	39,211	43,163	34,653	18,582	6,15,450
Opium	...	...	...	185	...	726	...	...	...	...	...	911
Salt, Customs and Excise	3,316	...	15,174	31,671	1,464	1,587	539	1,898	3,050	1,000	309	60,008
Forest	2,607	357	13,657	10,187	830	3,701	3,515	3,685	773	7,948	2,704	49,964
Stamps, Income Tax and Registration	985	...	11,340	7,842	7,982	838	624	...	2,602	115	636	32,964
Posts and Telegraphs	3,28,653	...	9,655	36,384	...	...	...	...	...	...	...	3,74,692
Mint	1,306	...	...	1,279	...	...	...	...	...	...	...	2,585
General Administration	56,484	4,496	22,133	29,974	17,094	10,273	45,454	6,354	10,736	6,735	6,207	2,15,940
Law Courts and Jails	4,731	12,065	59,046	44,033	33,714	40,430	60,543	7,407	8,328	9,532	1,366	2,81,195
Police	2,160	11,084	28,304	55,807	33,084	31,506	30,945	22,287	19,724	5,876	1,980	2,42,757
Education	998	2,325	21,016	30,949	11,205	7,879	6,845	4,973	5,856	2,435	4,824	99,305
Medical	1,337	1,637	7,757	13,012	3,765	3,601	3,595	3,232	1,331	1,741	1,494	42,502
Printing	...	...	...	...	(*b*)4,66,940	3,81,358	...	...	...	1,14,160	16,523	9,78,981
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,23,271	4,750	27,448	31,382	4,602	3,301	16,268	2,082	1,838	3,145	1,632	2,19,719
Military and Marine	1,77,043	...	20,340	91,722	...	...	...	...	...	...	...	2,89,105
Public Works	7,568	2,409	53,612	56,867	11,242	25,277	29,783	12,618	12,434	21,702	5,372	2,38,884
TOTAL SUPPLIES IN INDIA	7,12,606	53,282	4,76,355	5,50,849	6,34,247	5,61,128	2,72,242	1,03,747	1,09,835	2,09,042	61,629	37,44,962
Total India converted into £ at Rs. 15=£1											£	249,664

(*a*) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 44 E.
(*b*) Including cost of stationery used in the office of the Controller, Stamps, Stationery and Printing.

No. 44E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1915.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	11,794	4,910	94,842	1,36,202	5,973	1,62,335	60,817	1,28,884	12,122	62,359	18,583	6,98,821
Opium	...	...	...	10	...	617	...	...	...	...	196	823
Salt, Customs and Excise	1,520	...	31,964	24,086	4,938	9,358	251	29,042	779	6,116	1,008	1,09,062
Forest	9,709	320	9,719	5,172	708	12,057	4,511	10,153	572	21,458	997	75,376
Stamps, Income Tax and Registration	55	...	1,187	19,435	776	8,939	479	...	674	3,129	11,313	45,987
Posts and Telegraphs	8,23,599	...	16,201	14	...	...	...	...	458	1,274	...	8,41,546
Mint	1,708	...	...	107	...	...	...	...	...	...	...	1,815
General Administration	7,67,190	19,464	1,87,926	4,34,621	2,32,179	1,39,011	1,38,201	2,21,363	1,13,961	1,14,996	76,930	24,45,842
Law Courts and Jails	64,292	5,959	49,237	75,970	64,877	84,018	49,044	59,694	4,564	18,696	6,197	4,82,548
Police	5,112	9,250	31,536	27,204	51,231	84,633	39,714	72,888	12,680	27,788	28,401	3,90,437
Education	96	1,491	22,400	18,725	29,538	20,082	10,005	26,674	4,448	3,198	7,626	1,44,283
Medical	7,179	2,644	8,893	16,036	8,402	12,945	8,024	17,362	2,796	10,485	4,767	99,533
Printing	1,52,235	295	13,460	15,356	6,525	8,145	2,472	9,674	3,85,422	3,041	...	5,96,625
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,34,151	1,365	38,139	31,958	2,07,807	4,091	11,082	18,630	5,510	9,780	9,083	4,71,596
Military and Marine	6,09,818	...	10,364	14,533	...	...	...	13,080	336	2,619	609	6,51,359
Public Works	88,179	382	50,860	20,233	35,629	1,09,527	23,852	54,991	19,502	11,293	12,563	4,27,011
TOTAL SUPPLIES IN INDIA	26,76,637	46,080	5,66,728	8,39,662	6,48,583	6,55,758	3,48,452	6,62,435	5,63,824	2,96,232	1,78,273	74,82,664
Total India converted into £ at R15=£1											£	498,844

No. 45.—ACCOUNT of EXCHANGE (*a*) CREDITED AS REVENUE in the year ended 31st March 1915.

India.		Credit.	Debit.
	Rs.	Rs.	Rs.
On bills and telegraphic transfers on India—			
Amounts of bills drawn	11,61,83,392		
Sterling (£7,748,111-10-2) received in respect of bills drawn converted at 1*s.* 4*d.* the rupee	11,62,21,673		
Gain by exchange	(*b*)33,281		
Deduct—Amount credited to Gold Standard Reserve (*vide* Account No. 88) in respect of bills (Rs. 90,00,000) the proceeds of which have been appropriated to the Reserve (£171-17-4)	*2,578*		
Gain credited to revenue	...	30,703	...
On sterling bills and telegraphic transfers on London—			
Amount of bills drawn (£8,707,000) converted at 1*s.* 4*d.* the rupee (*c*)	13,06,05,000		
Amount of rupees received in respect of sterling bills	13,16,06,292		
Gain by exchange	(*b*) 10,01,292		
Deduct—Amount credited to Gold Standard Reserve (*vide* Account No. 88) in respect of bills (£8,707,000) paid from the Reserve	*10,01,292*		
Gain credited to revenue	...	...	
On other transactions—			
Persia bills.	...	...	3,024
Family remittances of members of the Indo-European Telegraph Department	...	...	1,737
		...	...
TOTAL INDIA		30,703	4,761
NET		25,942	...
Converted into £ at Rs. 15 = £1		**1,729**	...

(*a*) Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee and at the average rate or at contract and fixed rates The usual practice in the past has been to calculate the gain or loss by exchange with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. The gain or loss so calculated was adjusted partly under Revenue and partly under Capital accounts by *per contra* debit or credit, as the case might be, to the head "Exchange on Remittance Accounts" under which all transactions had been recorded during the year. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown as a credit or debit under "Exchange" without regard to the amount of net expenditure in England for which remittances from India may be necessary. The profit or loss arising on the remittances of funds for the Gold Standard Reserve is, however, credited or debited to that Reserve. As a consequence of the above, Account No. 99, which showed the transactions under "Exchange on Remittance Account" has now been abolished.

(*b*) The average rate of exchange on council bills drawn during the year was thus 1*s.* 4·0045830*d.* the rupee and on sterling bills on London 1*s* 3·8782681*d.* the rupee.

(*c*) Amounts of sterling bills and telegraphic transfers on London sold during 1914-15 and the actual rupee value received in respect thereof were—

	£	Rs.
Calcutta	4,439,000	6,71,27,325
Madras	504,000	76,18,726
Bombay	3,764,000	5,68,60,241
	8,707,000	13,16,06,292

No. 46A—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1915.

	India, General.	North-West Frontier.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	...	...	...	...	...	...	...	...	...	...	30	30
Premium on Bills	1,15,523	1,701	28,600	1,01,201	31,516	8,860	6,479	54,211	12,416	699	6,667	3,67,873
Unclaimed Deposits	27,615	8,448	1,27,120	43,931	5,57,187	1,31,514	34,416	53,758	2,18,699	92,091	13,238	13,08,017
Treasure Trove	58	...	263	1,232	44	705	...	...	...	211	...	2,513
Unclaimed Bills of Exchange of more than three years' standing	92	...	65	557	103	252	214	5	66	20	...	1,374
Sale-proceeds of Durbar Presents	21,791	...	...	49	454	48	343	31	2,579	...	962	26,257
Sale of Old Stores and Materials	11,639	661	1,551	5,825	3,774	5,568	2,475	1,509	2,132	1,460	921	37,515
Sale of Land and Houses, etc.	10,686	1	691	...	458	12,142	44,6,8	...	462	51,941	426	1,21,485
Government Audit Fees	16,763	2,433	28,447	11,497	14,718	55,208	25,174	300	17,233	...	2,173	1,78,946
Contributions	605	...	29,790	...	...	1,152	22,479	...	798	42,451	68	97,343
Rents	5,242	117	17	10,093	12,631	1,44,012	3,510	...	9,350	15,009	2,133	2,02,117
Rates and Taxes	...	...	...	...	...	...	...	...	...	...	685	685
Miscellaneous Fees, Fines, and Forfeitures	79,083	2,229	22,529	9,308	7,700	1,183	22,513	14,153	1,953	75	42	1,60,771
Percentages chargeable on European Stores, etc.	1,90,546	55	35,329	20,216	11,828	5,788	13,275	20,406	2,832	2,950	1,673	3,04,898
Extraordinary Items	...	...	3,045	...	...	273	40,221	...	...	...	...	43,539
Percentage on Capital cost of furniture supplied to High Officers	12,020	2,900	786	323	...	..	804	...	352	2,625	2,105	21,915
Recoveries of Famine Expenditure	17	...	...	...	...	10,268	...	...	...	177	...	10,462
Value of old Currency Notes assumed to be no longer in circulation	35,645	...	11,780	12,020	...	4,500	3,470	...	...	...	...	67,415
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans	...	...	...	...	...	2,754	...	...	...	...	...	2,754
Miscellaneous	16,11,727	1,00,544	10,652	24,737	74,091	64,369	2,60,078	4,436	1,49,603	1,515	3,017	23,04,769
TOTAL RECEIPTS IN INDIA	21,39,052	1,19,089	3,00,665	2,40,992	7,14,504	4,48,599	4,80,129	1,48,809	4,18,475	2,11,224	34,140	52,55,678

Total India converted into £ at R15=£1 £ 350,378

RECEIPTS IN ENGLAND:

Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia		12,033
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		1,200
Miscellaneous Fees, etc.		523
Sale-proceeds of unserviceable stores and receipts on sundry accounts		108
Miscellaneous Receipts connected with the supply of Stores to India:	£	13,864
Sale-proceeds of sawdust, etc.	69	
Departmental Expenses on portion of the cost of Stores supplied for lighting and buoying the Persian Gulf	881	
		950
TOTAL RECEIPTS IN ENGLAND	£	14,814
TOTAL MISCELLANEOUS RECEIPTS	£	365,192

No. 46B – ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1915.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Rewards for Proficiency in Oriental Languages, etc.	14,530	4,503	4,542	19,904	8,788	6,300	11,324	64,311	7,460	...	6,500	1,48,162
Annual Stipends to holders of Literary Titles	600	...	1,602	600	2,300	900	700	67	951	100	200	8,020
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,64,241	1,610	34,579	72,457	28,883	1,04,998	36,327	43,799	14,558	11,452	14,107	5,27,011
Loss on Specie Remittances	...	...	43	...	...	...	...	...	...	...	...	43
Discount on Bills	150	...	...	...	...	...	5	...	...	...	...	155
Loss by Exchange on local transactions	22,455	...	...	...	...	..	...	...	...	...	77	22,532
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	1,18,003	...	40,711	...	1,326	...	...	...	...	...	...	1,60,043
Cost of Books and Publications	7,340	...	1,631	21,923	873	15,351	...	6,606	...	178	65	53,967
CHARITY:												
Donations for Charitable Purposes	1,10,857	383	79,166	1,03,341	1,39,409	28,586	1,03,817	7,508	8,390	1,365	11,814	6,47,639
Charges on account of European Vagrants	743	...	693	17,278	6,966	3,105	5,542	479	82	987	44	35,919
MISCELLANEOUS:												
Rewards for Destruction of Wild Animals	2,339	260	21,036	6,273	18,675	15,396	4,536	85,096	13,115	21,934	4,000	1,92,690
Petty Establishments	23,626	28,488	22,518	85	25,049	13,849	2,78,274	4,104	44,154	33,620	34,977	5,08,744
Special Commissions of Enquiry	3,23,849	...	29,317	4,236	96,858	3,033	...	...	3,551	...	6	4,60,850
Irrecoverable Temporary Loans written off	1,31,346	...	810	70,618	285	47,360	2,844	10,315	7,796	898	2,091	2,74,363
Charges for search for hidden treasure	...	360	...	180	...	40	...	80	...	237	...	897
Rents, Rates, and Taxes	37,532	...	7,091	2,67,722	26,592	...	2,355	1,78,286	584	8,869	4,073	5,33,104
Petty Construction and Repairs	199	...	...	...	...	...	...	...	...	...	...	199
Contributions	93,442	12,000	1,99,334	41,777	19,921	53,229	3,463	90,272	126,891	73,707	3,14,840	9,28,876
Extraordinary Items	...	...	...	...	...	...	1,28,500	...	...	...	...	1,28,500
Kheddah Charges	...	...	...	...	...	...	...	...	19,116	...	...	19,116
Miscellaneous Charges for Treatment of Patients at the Pasteur Institute	36	24	1,471	893	2,081	2,905	18,415	2,671	1,794	208	1,063	31,561
Refund of Value of old Currency Notes credited to Government	850	...	...	...	...	...	250	...	...	...	...	1,100
Subsidies for Land Communications	...	...	...	...	...	...	...	19,860	...	14,400	41,239	75,499
Miscellaneous and Unforeseen Charges	35,338	...	8,155	51,298	31,970	29,689	10,363	14,638	914	1,742	2,035	1,86,142
Miscellaneous Refunds	9,33,284	57	1,084	11,001	7,115	6,659	1,815	1,402	5,978	3,796	276	9,72,467
Payments arising out of the War adjusted in the Civil Department	347	...	9,847	46,179	57,357	1,311	510	...	...	...	...	1,15,551
TOTAL CHARGES IN INDIA	20,21,110	47,638	4,63,660	7,38,765	5,24,448	3,32,711	6,09,040	5,29,494	1,55,334	1,73,493	4,37,407	60,33,150

Total India converted into £ at R15=£1 £ **402,210**

CHARGES IN ENGLAND:			£
Examination Expenses and Allowances of Candidates for the Indian Civil Service			10,729
Expenditure in connection with the Royal Commission on the Public Services in India			17,089
Composition in lieu of Stamp Duty on India Bonds and India Bills			463
Grant to the funds of the Burma Society			500
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave owing to the outbreak of War			9,171
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)			370
Expenditure in connection with the Committee of Enquiry into the system of State Technical Scholarships for Indian Students			198
Expenditure in connection with the Royal Commission on Indian Finance and Currency			189
Miscellaneous Expenditure			107
			38,616
Miscellaneous Charges connected with the supply of Stores to India:		£	
Payments in respect of Marine Insurance owing to the War		20,245	
	£		
Stores lost ex various ships	21,570		
Less—Amount received from special War Risks Insurance Board	*10,659*	10,911	
		31,156	
Less—Adjustment of losses incurred prior to the outbreak of War		*146*	
		31,010	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)		49,465	
Commission on Freight, Lighterage, Dock Dues, etc.		9,023	
			89,498
TOTAL CHARGES IN ENGLAND			128,114
TOTAL MISCELLANEOUS CHARGES			£ 530,324

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section F.—Famine Relief and Insurance.

Expenditure £1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Famine Relief	47	Charges	128	...	279,885
Construction of Protective Railways	48	Capital Expenditure	129	...	—1,311
Construction of Protective Irrigation Works.	48A	Capital Expenditure	132	...	501,311
	48B	Detailed account of Ordinary Capital Expenditure to 31st March 1915	133	205,869	...
	48C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1915	134	11,170,500	...
Reduction or Avoidance of Debt	49	Charges	135	...	220,115
				Total	1,000,000

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1915.

	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	2,865	...	...	...	...	1,26,040	...	...	...	3,403	...	1,32,308
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	...	14,753	...	...	...	...	...	14,753
Other charges	...	...	...	...	...	2,672	...	...	...	...	...	2,672
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	54,021	...	...	...	..	...	54,021
Other charges	...	...	...	...	...	9,508	...	...	...	...	...	9,508
Irrigation:												
Wages of labour	...	...	...	...	...	136	...	...	...	...	...	136
Other charges	...	...	...	...	...	5,551	...	...	...	...	...	5,551
Relief Works in Charge of Public Works Officers—												
Communications:												
Wages of labour	...	...	...	...	...	2,76,492	...	...	...	...	...	2,76,492
Other charges	...	...	...	...	...	62,807	...	..	...	...	...	62,807
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	31,819	...	...	..	...	...	31,819
Other charges	...	...	...	...	...	12,049	...	...	...	...	...	12,049
Irrigation:												
Wages of labour	...	...	...	...	...	2,29,388	...	...	...	...	...	2,29,388
Other charges	...	...	...	...	...	53,007	...	...	...	...	...	53,007
Relief to people employed otherwise than on Relief Works—												
Gratuitous Relief	816	...	...	...	...	10,63,923	...	...	...	1,09,218	...	11,73,957
Miscellaneous:—												
Advances for aided private works	...	...	...	...	...	2,84,271	...	...	...	...	...	2,84,271
Measures for protection of Cattle	2,36,255	...	...	57,099	...	13,04,948	1,97,350	...	...	...	...	17,95,652
Other expenditure	2,633	...	...	...	...	57,253	...	...	...	...	...	59,886
TOTAL CHARGES IN INDIA ₹	2,42,569	...	...	57,099	...	35,88,638	1,97,350	...	...	1,12,621	...	41,98,277
Total India converted into £ at ₹15=£1 £												279,885

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1914-1915.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	India.	England.						
	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a)1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b)49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	*—1,05,744*	75,132	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadrug	...	...	...	...	7,74,067	(d)7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hossur	—19,669	...	...	—19,669	21,24,171	(e)16,965	21,41,136	(e) Ditto ditto.
East Coast	...	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	...	1,30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	...	15,06,566	(d)8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	...	8,41,388	(d)4,135	8,45,523	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c)1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	...	24,87,256	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
Tiruppatur-Krishnagiri	...	...	...	...	10,72,627	(d)11,043	10,83,670	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
TOTAL ₹	—19,669	...	...	—19,669	7,87,31,665	11,98,02,387	19,85,34,052	
	—19,669							
	—1,311	...						
Total converted into £ at ₹15=£1 £	**—1,311**		...	**—1,311**	**5,248,777**	**7,986,826**	**13,235,603**	

NOTE.—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 270 and 271, in which the Expenditure charged to Protective Works is incorporated and deducted at fo ot.

F.—Famine Relief and Insurance.

No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1914-1915.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras.														
Venkatapuram Tank Project	22,550	3,689	108	...	26,347	...	26,347	2,75,707	57,007	4,105	...	3,36,819	*46*	3,36,773
Bhavanasi Tank Project	39,869	8,362	...	...	48,231	*103*	48,128	93,823	14,203	...	...	1,08,126	*140*	1,07,986
Rushikulya Project	11,262	2,389	...	...	13,651	...	13,651	38,05,257	8,03,829	1,27,321	...	47,36,407	*65,855*	46,70,552
Mopad Project	84,846	16,440	1,98,550	...	2,99,836	*2,578*	2,97,258	7,34,732	1,34,178	2,23,953	...	10,92,863	*7,186*	10,85,677
TOTAL	1,58,527	30,880	1,98,658	...	3,88,065	*2,681*	3,85,384	49,09,519	10,09,317	3,55,379	...	62,74,215	*73,227*	62,00,988
Bombay.														
Godavari Canal	3,35,396	88,688	3,989	*—3,003*	4,25,070	...	4,25,070	76,78,795	11,62,509	2,21,577	3,847	90,66,728	*2,027*	90,64,701
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	*1,473*	20,05,553
Nira Canal including Shetphal Tank	1,949	389	...	...	2,338	...	2,338	48,21,619	11,58,372	1,22,968	...	61,02,959	*8,382*	60,94,577
Chankapur Tank	63,344	12,230	564	...	76,138	...	76,138	14,31,455	2,99,313	57,489	...	17,88,257	*2,132*	17,86,125
Maladevi Tank	...	...	...	...	...	*179*	*—179*	2,42,869	60,546	1,473	...	3,04,888	*2,769*	3,02,119
Pravara River Works—Ojhar Right Bank Canal	6,51,745	1,46,493	12,332	53	8,10,623	*853*	8,09,770	38,55,755	7,67,079	3,37,201	*—154*	49,59,881	*2,691*	49,57,190
Budhihal Tank	294	63	...	...	357	*145*	212	3,97,482	89,415	5,018	...	4,91,915	*1,208*	4,90,707
Nira Right Bank Canal	31,04,264	3,49,506	*—2,01,810*	18,107	32,70,067	*1,092*	32,68,975	52,75,578	7,22,051	5,28,264	19,745	65,45,638	*2,193*	65,43,445
TOTAL	41,56,992	5,97,369	—1,84,925	15,157	45,84,593	*2,269*	45,82,324	2,56,26,659	46,75,347	13,42,838	23,438	3,16,68,282	*22,926*	3,16,45,356
United Provinces of Agra and Oudh.														
Dessan Canal	45,034	8,304	578	7,062	60,978	...	60,978	38,24,696	6,74,587	85,609	45,229	46,30,121	*5,764*	46,24,357
Betwa Canal	23,658	4,341	304	24	28,327	*1*	28,326	62,98,329	14,28,525	1,82,968	49,869	79,59,691	*11,304*	79,48,387
Ken Canal	2,22,146	50,406	*—444*	12,609	2,84,717	*844*	2,83,873	44,71,905	8,37,413	1,89,257	64,021	55,62,596	*6,099*	55,56,497
Batkhara Tank	20,940	4,502	312	...	25,754	...	25,754	20,940	4,502	312	...	25,754	...	25,754
Pahuj and Garhmau Canals	4,386	190	13	*—2,090*	2,499	...	2,499	6,57,786	1,41,752	5,515	*—2,815*	8,02,238	*8*	8,02,230
Ghori Nadi Scheme	42,068	4,982	5,469	...	52,519	...	52,519	2,75,806	63,464	45,163	1,296	3,85,729	*30*	3,85,699
Ghaggar Canal	5,37,122	1,17,300	42,895	27,346	7,24,663	*1,219*	7,23,444	10,71,747	2,49,676	2,08,655	51,848	15,81,926	*1,258*	15,80,668
Majhgawan Tank	60,988	2,958	646	...	64,592	...	64,592	2,39,896	41,517	4,615	...	2,86,028	...	2,86,028
Barwar Lake and Canal	50,446	6,774	4,490	...	61,710	...	61,710	69,544	8,202	22,172	...	99,918	*15*	99,903
Belan Canal	...	...	...	...	...	...	...	30,878	1,478	959	...	33,315	...	33,315
TOTAL	10,06,788	1,99,757	54,263	44,951	13,05,759	*2,064*	13,03,695	1,69,61,527	34,51,116	7,45,225	2,09,448	2,13,67,316	*24,478*	2,13,42,838
Bihar and Orissa.														
Dhaka Canal	1,056	180	...	...	1,236	...	(c) 1,236	4,61,047	1,01,583	10,058	...	5,72,688	*1,858*	5,70,830
Tribeni Canal	1,37,024	32,585	8,472	—16,724	1,61,357	*5,780*	1,55,577	53,63,577	14,46,118	4,57,295	—348	72,66,642	*33,322*	72,33,320
TOTAL	1,38,080	32,765	8,472	—16,724	1,62,593	*5,780*	1,56,813	58,24,624	15,47,701	4,67,353	—348	78,39,330	*35,180*	78,04,150
Central Provinces and Berar.														
Chandpur Tank	300	1	...	...	301	...	301	5,25,055	1,10,718	5,570	...	6,41,343	*55*	6,41,288
Ghorajheri „	30,391	6,504	1,095	...	37,990	...	37,990	6,35,133	1,38,727	11,700	...	7,85,560	*6,133*	7,79,427
Khairee „	...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,908	*513*	1,57,395

Rumal „	...	...	...	...	...	*357*	*—357*	2,39,411	53,804	3,866	...	2,97,081	*371*	2,96,710
Khairbanda „	1,326	24	...	...	1,350	...	1,350	5,95,440	1,30,274	5,397	...	7,31,111	*281*	7,30,830
Marowda „	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	*1*	3,76,035
Khapri Aranda „	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khola „	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kusrangi „	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...	1,18,801
Khaira Datan „	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	*1*	86,929
Kukerdehi „	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...	98,076
Bainakheri „	3,922	823	...	...	4,745	...	4,745	1,39,494	31,947	771	...	1,72,212	...	1,72,212
Hargahan „	3,328	683	...	...	4,011	...	4,011	1,01,698	24,033	603	...	1,26,334	...	1,26,334
Pindrawan „	286	62	...	...	348	...	348	1,33,893	32,137	738	...	1,66,768	...	1,66,768
Wara „	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	*86*	1,92,529
Ramtek Reservoir	12,046	2,257	350	...	14,653	...	14,653	22,56,152	4,55,946	45,982	...	27,58,080	*6,884*	27,51,196
Barera Kalan	30,341	5,102	77	...	35,520	...	35,520	1,46,432	27,308	1,169	...	1,74,909	*1*	1,74,908
Tendula Canal	9,51,591	1,66,052	11,858	11,157	11,40,658	*3,710*	11,36,948	38,21,922	7,55,401	1,59,749	13,774	47,50,846	*10,711*	47,40,135
Nalashwar Tank	1,10,198	22,478	2,715	...	1,35,391	...	1,35,391	2,14,524	45,034	21,989	...	2,81,547	...	2,81,547
Jamunia „	73,452	15,683	2,990	...	92,125	*60*	92,065	2,68,596	59,363	7,883	...	3,35,842	*79*	3,35,763
Kattanjheri „	40,345	8,069	401	...	48,815	...	48,815	91,851	21,172	11,972	...	1,24,995	...	1,24,995
Chorkamara	97,649	20,943	53,093	...	1,71,685	...	1,71,685	1,38,087	27,096	77,799	...	2,42,982	...	2,42,982
Bodul Khassa	96,098	20,260	1,705	...	1,18,063	...	1,18,063	1,28,685	25,552	5,916	...	1,60,153	...	1,60,153
TOTAL	14,51,273	2,68,941	74,284	11,157	18,05,655	*4,127*	18,01,528	1,06,09,384	22,09,045	3,73,955	13,774	1,32,06,158	*25,116*	1,31,81,042
TOTAL CONSTRUCTION	69,11,660	11,29,712	1,50,752	54,541	82,46,665	*16,921*	82,29,744	6,39,31,713	1,28,92,526	32,84,750	2,46,312	8,03,55,301	*1,80,927*	8,01,74,374
Add—Outlay on works which were formerly classed as Protective but are now classed as Productive	...	...	...	...	...	...	...	26,76,286	6,14,635	76,511	...	33,67,432	*4,229*	(*a*)33,63,203
Deduct—Outlay charged to Minor Works and to Famine Relief	*1,056*	*180*	...	...	*1,236*	...	(*c*) *1,236*	*22,22,202*	*7,39,393*	*1,28,834*	...	*30,90,429*	*2,399*	(*b*)*30 88,030*
	69,10,604	11,29,532	1,50,752	54,541	82,45,429	*16,921*	82,28,508	6,43,85,797	1,27,67,768	32,32,427	2,46,312	8,06,32,304	*1,82,757*	8,04,49,547
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	1,569	2,125	23	...	3,717	...	3,717	53,762	3,30,601	23,158	...	4,07,521	...	4,07,521
Central India	...	...	...	...	...	...	...	28,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
	1,569	2,125	23	...	3,717	...	3,717	77,721	8,12,556	25,412	...	9,15,689	...	9,15,689
Madras.														
Surveys, etc.	5,445	886	...	...	6,331	...	6,331	3,65,528	14,69,885	90,694	...	19,26,107	...	19,26,107
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
	5,445	886	...	...	6,331	...	6,331	10,25,208	14,80,555	91,454	...	25,97,217	...	25,97,217
Bombay.														
Surveys and Investigations of Protective Irrigation Works	17,412	1,154	73	...	18,639	...	18,639	3,99,919	9,62,161	81,204	114	14,43,398	...	14,43,398
Preparation of projects for Famine Relief programme	...	...	...	...	...	...	...	1,79,502	4,35,398	41,978	*—115*	6,56,763	...	6,56,763
	17,412	1,154	73	...	18,639	...	18,639	5,79,421	13,97,559	1,23,182	*—1*	21,00,161	...	21,00,161
Carried over	69,35,030	11,33,697	1,50,848	54,541	82,74,116	*16,921*	82,57,195	6,60,68,147	1,64,58,438	34,72,475	2,46,311	8,62,45,371	*1,82,757*	8,60,62,614

(*a*) *N.-W. Frontier Province*—
Lower Swat River . . 26,65,800
Madras—
Satiatope . . . 4,420
Central Provinces—
Asola Menda . . 5,93,937
Wain Ganga . . . 30,576
Mahanadi . . . 68,470
33,63,203
} *Vide* Account No. 75, pages 281 to 284.

(*b*) Details are given in Account No. 48B.
(*c*) Charged to "43.—Minor Works and Navigation."—*vide* Account No. 63-A., page 181.

No. 48A.—Abstract Account of Capital Expenditure on Construction of Protective Irrigation Works during, and to end of, the Year 1914-1915—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	69,35,030	11,33,697	1,50,848	54,541	82,74,116	*16,921*	82,57,195	6,60,68,147	1,64,58,438	34,72,475	2,46,311	8,62,45,371	*1,82,757*	8,60,62,614
Bengal.														
Preparation of programme of Famine Relief Works	...	2,534	...	...	2,534	...	2,534	6,323	56,454	1,431	165	64,373	...	64,373
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
Orissa Coast Canal (*see also under Bihar and Orissa*).	...	...	...	...	...	...	...	2,33,563	53,707	1,397	...	2,88,667	...	2,88,667
	...	2,534	...	...	2,534	...	2,534	2,39,915	1,10,161	2,828	165	3,53,069	...	3,53,069
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	9,423	53,494	2,522	...	65,439	...	65,439	87,167	3,81,947	17,560	1	4,86,675	...	4,86,675
Preparation of Famine Relief Projects	...	480	15	*—95*	400	...	400	16,572	1,88,737	9,204	3	2,14,516	...	2,14,516
	9,423	53,974	2,537	*—95*	65,839	...	65,839	1,03,739	5,70,684	26,764	4	7,01,191	...	7,01,191
Punjab.														
Hissar Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Burma.														
Surveys for Famine Projects	5,083	—2	22	...	5,103	...	5,103	30,526	38,532	144	...	69,202	...	69,202
Bihar and Orissa.														
Preparation of Famine Relief Works	364	13,921	14	...	14,299	...	14,299	18,341	2,25,928	14,736	*—165*	2,59,340	...	2,59,340
Enquiries concerning Famine Relief Protective Works	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Orissa Coast Canal (*see also under Bengal*)	...	...	...	...	...	...	...	4,67,127	1,07,412	2,798	...	5,77,333	...	5,77,333
Surveys	...	...	...	...	...	...	...	7,540	5,303	276	...	13,119	...	13,119
Sikranas Canal Project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Karmanasha Project	447	1,623	...	...	2,070	...	2,070	3,406	6,368	...	...	9,774	...	9,774
	811	15,544	14	...	16,369	...	16,369	4,99,797	3,61,524	17,805	*—165*	8,78,961	...	8,78,961
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	33,558	19,090	3,036	14,893	70,577	...	70,577	4,89,199	21,91,319	1,44,184	43,620	28,68,322	...	28,68,322
Grand Total	69,83,905	12,24,837	1,56,457	69,339	84,34,538	*16,921*	84,17,617	6,74,73,919	1,97,33,644	36,64,395	2,89,935	9,11,61,893	*1,82,757*	9,09,79,136
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant *vide* account No. 60B, Page 164					*8,97,948*		*8,97,948*					*21,53,292*	...	*21,53,292*
Net charged to the Famine Insurance Grant on account of Protective Irrigation Works					75,36,590	*16,921*	75,19,669					8,90,08,601	*1,82 757*	8,88,25,844
Total converted into £ at R15=£1.£							501,311							5,921,723
India						£	483,075							5,808,677
England							18,236							113,046

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1915, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	(*d*)1,03,340
Mhasvad Tank	2,94,674	54,230	28,800	3,77,704	*830*	3,76,874
Nira Canal	5,34,505	2,13,610	61,920	8,10,035	*1,270*	8,08,765
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	*249*	(*e*)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,369	94,931	6,191	5,36,491	...	(*f*)5,36,491
	17,28,054	4,88,870	1,13,469	23,30,393	*2,399*	23,27,994
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhman Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
Bihar and Orissa.						
Dhaka Canal	16,389	5,500	...	21,889	...	(*b*)21,889
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,21,891	21,461	...	1,43,352	...	1,43,352
Central Provinces and Berar.						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19,232	4,423	289	23,944	...	23,944
Jumania „	...	145	...	145	...	145
Kattanjheri „	...	51	...	51	...	51
	98,135	22,767	1,473	1,22,375	...	(*a*) 1,22,375
GRAND TOTAL	22,22,202	7,39,393	1,28,834	30,90,429	*2,399*	(*g*) 30,88,030
Net Total converted into £ at R15=£1						**£ 205,869**

(*a*) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (*b*) Includes Rs. 14,117 charged to "33.—Famine Relief." (*c*) Includes Rs. 1,01,740 charged to "33.—Famine Relief."
(*d*) Outlay ceased to be charged to Protective after 31st March 1889. (*e*) Includes Rs. 4,25,283 charged to "33.—Famine Relief."
(*f*) Includes Rs. 5,13,868 charged to "33—Famine Relief."
(*g*) Minor works—works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,45,872. Provincial, Rs. 3,42,348; works for which neither Capital nor Revenue Accounts are kept, Rs. 22,623; Famine Relief, Rs. 11,77,187.

No. 480.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82 . . .	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83 . . .	—88,752	...	—88,752	175,629	...	175,629	86,877	...	86,877
1883-84 . . .	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85 . . .	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86 . . .	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87 . . .	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88 . . .	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89 . . .	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90 . . .	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91 . . .	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92 . . .	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93 . . .	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94 . . .	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95 . . .	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96 . . .	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97 . . .	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98 . . .	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99 . . .	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900 . .	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-01 . . .	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-02 . . .	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-03 . . .	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-04 . . .	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-05 . . .	97,121	18,691	115,812	215,012	...	215,012	312,133	18,691	330,824
1905-06 . . .	46,697	8,581	55,278	292,804	3,769	296,573	339,501	12,350	351,851
1906-07 . . .	3,442	...	3,442	350,367	6,093	356,460	353,809	6,093	359,902
1907-08 . . .	6,561	...	6,561	403,999	13,241	417,240	410,560	13,241	423,801
1908-09 . .	70	...	70	394,175	8,855	403,030	394,245	8,855	403,100
1909-10 . . .	12,015	...	12,015	420,376	12,512	432,888	432,391	12,512	444,903
1910-11 . .	26,731	10,164	36,895	351,398	8,262	359,660	378,129	18,426	396,555
1911-12 . . .	29,179	15,096	44,275	378,881	4,584	383,465	408,060	19,680	427,740
1912-13 . . .	27,399	14,012	41,411	419,166	7,335	426,501	446,565	21,347	467,912
1913-14 . . .	7,835	741	8,576	475,267	16,157	491,424	483,102	16,898	500,000
1914-15 . . .	—1,311	...	—1,311	483,075	18,236	501,311	481,764	18,236	500,000
TOTAL .	5,159,742	89,035	5,248,777	5,808,677	113,046	5,921,723	10,968,419	202,081	11,170,500

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1915.

	Amount.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	3,78,149
Madras	2,50,000
Bombay	13,70,000
Bengal	60,000
United Provinces of Agra and Oudh	4,50,000
Punjab	1,40,000
Bihar and Orissa	2,00,000
Central Provinces and Berar	4,53,574
TOTAL . Rs.	33,01,723
Total converted into £ at R15=£1 . £	**220,115**

F.—Famine Relief and Insurance.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Details of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	138	...	...
			Total .		...

X No. 50.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1914-15.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 74, page 271, in which this expenditure is incorporated and deducted at foot.
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1	...	**3,635,714**	**3,635,714**	
CHARGED IN INDIA . £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND . £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section H.—Railway Revenue Account.

Revenue £15,799,149, Expenditure £13,641,115.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways	51	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	141	...	...	...
State Railways	52	Gross Receipts	142	...	36,105,167	...
	52	*Deduct*—Working Expenses	143	...	19,685,811	...
	53A	„ —Surplus profits, etc.	145	...	690,898	...
		Net Receipts			15,728,458	
	53A	Interest on Debt— India State Railways Specific	144	62,782	...	7,814,441
	53A	„ „ India—State Railways Non-specific	144	4,126,609	...	...
		„ „ England, ditto	144	1,820,488	...	...
	53B	„ „ „ E. I. Railway	146	355,110	...	...
	53C	„ „ „ E. B. Railway	146	45,194	...	...
	53D	„ „ „ North-Western (S. P. and D.) Railway	147	127,759	...	...
	53E	„ „ „ Oudh and Rohilkhand Railway	147	322,567	...	...
	53F	„ „ „ South Indian Railway	147	146,635	...	...
	53G	„ „ „ Great Indian Peninsula Railway	148	297,263	...	...
	53H	„ „ „ Bombay, Baroda and Central India Railway	148	385,084	...	...
	53J	„ „ „ Madras and Southern Mahratta	148	124,950	...	...
	53A	Annuities in purchase of Railways	144	...	...	3,357,665
	53B	East Indian Railway	146	1,112,541	...	...
	53C	Eastern Bengal Railway	146	116,953	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	147	371,276	...	...
	53G	Great Indian Peninsula Railway	148	1,268,514	...	...
	53J	Madras & S. M. Railway	148	488,381	...	...
	53A	Sinking Funds	144	...	...	199,554
	53B	East Indian Railway	146	118,095	...	...
	53C	Eastern Bengal Railway	146	8,813	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	147	72,646	...	...
	54	Interest chargeable against Companies on Advances	148	...	...	97,773
	55	Interest on Capital deposited by Companies	149	...	...	1,986,467
Subsidised Companies	56	Government share of Surplus Profits and Repayment of Advances of Interest	150	...	70,691	
	57	Land and Subsidy	150	...	...	97,990
Miscellaneous Railway Expenditure.	58	Miscellaneous Charges and Surveys	153	...	...	87,225
				Total	15,799,149	13,641,115

No. 51.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1915.*	Net Receipts, 1914-1915 (page 143).	Percentage of Net Receipts on capital outlay (1914-1915).	Percentage of Net Receipts in			
					1913-1914.	1912-1913.	1911-1912.	1910-1911.
		£	£					
	Imperial.							
State	Assam-Bengal	10,488,106	114,833	1·09	1·49	1·33	·87	·59
	Bengal Nagpur	27,154,008	1,373,498	5·06	5·49	5·81	4·75	4·03
	Bombay, Baroda and Central India	29,961,396	2,055,136	6·86	7·65	7·52	7·32	6·42
	Burma	13,914,189	662,610	4·76	5·71	4·76	3·95	4·03
	Eastern Bengal	23,639,130	739,929	3·13	5·69	4·92	4·95	4·76
	East Indian	(a)54,387,293	4,300,006	7·91	7·69	8·40	7·29	7·20
	Great Indian Peninsula (includes Indian Midland)	48,802,048	1,920,731	3·93	4·84	5·12	5·32	4·67
	Agra-Delhi Chord	978,053	80,117	8·20	6·34	9·23	6·19	5·61
	Baran-Kotah	309,851	5,045	1·63	1·91	2·52	1·73	1·15
	Bhopal	269,772	13,451	4·98	7·00	10·64	6·56	6·67
	Hardwar Dehra	186,898	15,550	8·32	8·66	7·95	8·15	7·13
	Jodhpur-Hyderabad (British Section)	293,109	28,864	9·85	15·49	17·37	16·55	9·44
	Lucknow-Bareilly	(c) 903,389	68,631	7·59	10·04	9·13	8·12	8·02
	Madras and Southern Mahratta	(c)25,158,186	1,118,032	4·44	4·45	4·44	4·07	3·37
	Bezwada Extension	82,553	12,939	15·67	9·62	15·03	11·54	13·05

(a) The method of calculation by which the total is obtained is as follows :—

(1) *Purchased Railways*—
Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
Bombay, Baroda and Central India	9,941,600	
Bengal Central	500,000	
Madras and Southern Mahratta (Madras Section)	12,402,430(b)	
Indian Midland	6,654,100	
		114,428,218

(2) *State Railways*—

	₹	
Rupee expenditure to 31st March 1915 (page 271)	2,97,74,21,527	
Deduct half of ₹15,76,35,086 spent in 1914-1915 (page 270)	7,88,17,543	
	2,89,86,03,984	
at ₹15=£1		193,240,266

Dhone-Kurnool	67,215	2,718	4·04	4·45	4·50	2·55	3·56
Mysore	1,224,000	103,256	8·44	9·01	8·98	7·02	6·05
North Western	59,535,595	2,036,153	3·42	4·42	4·73	4·50	3·83
Oudh and Rohilkhand	17,724,407	604,061	3·41	4·88	5·67	4·97	4·31
South Indian	14,607,986	760,258	5·20	5·57	6·31	6·35	5·60
Tinnevelly-Quilon (British and Native State Section)	1,081,003	17,717	1·64	2·20	2·27	2·14	2·03
Tirhoot	5,233,035	385,368	7·36	8·14	7·97	7·66	6·44
Provincial.							
Jorhat	71,220	29	0·04	3·25	3·76	3·32	1·51
TOTAL	336,072,442	16,418,932					
Unopened lines stores, etc.	860,719						
Private Companies:—							
Government payments	2,073,443						
GRAND TOTAL	(a) 339,006,604						

(3) *Companies' Railways*—

	£	£
Sterling expenditure to 31st March 1915 (page 303)	31,548,738	
Deduct—Half of £1,342,253 spent in 1914-1915 (page 303)	*671,126*	
	30,877,612	
Add—Assam-Bengal interest (in foot-note, page 302)	465,219	
Deduct—Capital stock of the Bengal Nagpur Railway held by the Secretary of State, included in both (2) and (3) above (*vide* foot note (*b*) to Account No. 79, page 302)	*4,711*	
		31,338,120
TOTAL		339,006,604

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1915, half the outlay in the year 1914-1915.

(*b*) Madras and Southern Mahratta Railway proportion £8,103,489.
South Indian Railway proportion . . . £4,298,941.

(*c*) Includes £1,069,389 the capital of the section north of Katpadi taken over from the South Indian Railway.

(*d*) Includes £ 450,606 representing outlay on South Behar Railway (*vide* Account No. 79).

(*e*) Excludes outlay to the extent of £200,000 share Capital of the Rohilkhand and Kumaon Railway Company included with Government payments to Private Companies.

No. 52.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	32,30,196	32,04,338	4,37,519	68,72,053
Bengal-Nagpur	2	1,30,63,848	2,65,30,081	11,79,844	4,07,73,773
Bombay, Baroda and Central India	3	2,46,01,577	3,64,87,265	26,35,001	6,37,23,843
Burma including extensions	4	94,88,365	1,31,31,718	9,10,591	2,35,30,674
Eastern Bengal	5	1,41,48,125	1,67,66,730	21,92,700	3,31,07,555
East Indian	6	3,02,73,366	7,19,00,903	30,47,323	10,52,21,592
Great Indian Peninsula	7	2,49,59,084	5,10,95,077	16,98,755	7,77,52,916
Agra Delhi Chord		14,64,478	17,11,554	30,612	32,06,644
Baran-Kotah		77,110	71,788	1,071	1,49,969
Bhopal		...	...	5,38,468	5,38,468
Jodhpur-Hyderabad (British Section)	8	5,87,932	3,90,015	74,748	10,52,695
Lucknow-Bareilly	9	...	...	20,52,756	20,52,756
Madras and Southern Mahratta System	10	1,51,29,098	2,13,64,245	17,81,743	3,82,75,086
Bezwada Extension		98,777	3,37,912	2,901	4,39,590
Dhone Kurnool		68,212	44,431	50	1,12,693
Mysore		17,67,957	18,56,351	31,190	36,55,498
North Western	11	3,22,44,173	4,69,19,360	27,94,253	8,19,57,786
Oudh and Rohilkhand	12	1,04,80,322	87,67,101	15,50,276	2,07,97,699
Hurdwar Dehra		3,09,039	1,51,068	6,399	4,66,506
South Indian system	13	1,43,32,178	1,17,55,290	10,72,753	2,71,60,221
Tinnevelly Quilon (British Section)		5,60,413	3,26,532	5,137	8,92,082
Tirhoot	14	...	...	97,03,502	97,03,502
TOTAL IMPERIAL.		19,68,84,250	31,28,11,759	3,17,47,592	54,14,43,601
PROVINCIAL.					
Assam.					
Jorhat	15	36,795	81,423	9,327	1,27,545
TOTAL STATE RAILWAYS		19,69,21,045	31,28,93,182	3,17,56,919	54,15,71,146
Total India converted into £ at R15=£1					**£ 36,104,743**
RECEIPTS IN ENGLAND: Rent of premises occupied by the East Indian Railway Company					£ 230
Bengal Nagpur Railway: Interest and share of surplus profits on Government holding					£ 194
GRAND TOTAL					36,105,167

EXPENSES of RAILWAYS in INDIA during the year 1914-15.

No. of Items.	WORKING EXPENSES.						NET RECEIPTS.	Net Receipt converted into £ at Rs. 15=£1.
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1	14,12,280	13,15,202	5,08,950	7,61,284	11,51,840	51,49,556	17,22,497	114,833
2	38,70,855	68,92,888	20,93,538	35,76,819	37,37,196	2,01,71,296	2,06,02,477	1,373,498
3	67,74,832	1,31,23,316	31,46,963	51,93,641	46,58,048	3,28,96,800	3,08,27,043	2,055,136
4	31,97,360	43,96,538	14,88,242	19,47,818	25,61,514	1,35,91,522	99,39,152	662,610
5	45,23,488	58,04,908	14,13,696	51,93,311	50,73,226	2,20,08,629	1,10,98,926	739,929
6	81,96,198	1,24,18,447	35,44,837	94,15,607	71,46,412	4,07,21,501	6,45,00,091	4,300,006
7	97,61,833	2,06,51,463	41,76,079	76,25,738	67,26,836	4,89,41,949	2,88,10,967	1,920,731
	4,02,421	8,54,059	1,72,072	3,15,757	2,60,588	20,04,897	12,01,747	80,117
	14,553	31,880	6,169	11,930	9,769	74,301	75,668	5,045
	...	...	...	...	3,36,705	3,36,705	2,01,763	13,451
8	1,14,348	2,17,224	43,804	85,631	1,58,729	6,19,736	4,32,959	28,864
9	...	...	...	...	10,23,291	10,23,291	10,29,465	68,631
10	45,55,467	84,46,138	20,96,223	28,41,924	35,64,860	2,15,04,612	1,67,70,474	1,118,032
	71,763	64,621	19,721	27,096	62,304	2,45,505	1,94,085	12,939
	13,301	25,285	6,192	8,537	18,603	71,918	40,775	2,718 [c]
	4,42,671	8,23,473	2,05,481	2,76,630	3,58,399	21,06,654	15,48,844	103,256
11	1,15,33,683	2,10,23,261	39,33,780	89,69,238	59,55,532	5,14,15,494	3,05,42,292	2,036,153
12	28,14,906	35,62,875	12,00,054	22,97,708	18,61,237	1,17,36,780	90,60,919	604,061
	...	...	...	...	2,33,253	2,33,253	2,33,253	15,550
13	29,07,100	63,73,602	15,84,901	21,35,784	27,54,957	1,57,56,344	1,14,03,877	760,258
	97,132	2,13,329	53,077	71,466	1,91,326	6,26,330	2,65,752	17,717
14	...	...	...	...	39,22,982	39,22,982	57,80,520	385,368
	6,07,04,191	10,62,38,559	2,56,93,779	5,07,55,919	5,17,67,607	29,51,60,055	24,62,83,546	16,418,903
15	40,041	38,895	9,170	19,740	19,263	1,27,109	436	29
	6,07,44,232	10,62,77,454	2,57,02,949	5,07,75,659	5,17,86,870	29,52,87,164	24,62,83,982	16,418,932
	...	...	...	...	...	19,685,811	16,418,932	16,418,932
	...	...	...	...	...	...	230	230
	...	...	...	...	...	...	194	194
	...	...	...	...	...	19,685,811	16,419,356	16,419,356

No. 53A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at R15=£1.	CHARGED Working Expenses.	Interest, Annuities and Sinking Funds chargeable in India and England.
		Rs.	£	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	68,72,053	458,137	51,49,556	51,25,089
Bengal Nagpur	2	4,07,73,773	(a) 2,718,446	2,01,71,296	1,43,35,104
Bombay, Baroda and Central India	3	6,37,23,843	4,248,256	3,28,96,800	1,71,41,435
Burma including extensions	4	2,35,30,674	1,568,712	1,35,91,522	68,08,266
Eastern Bengal	5	3,31,07,555	2,207,171	2,20,08,629	1,19,88,457
East Indian	6	10,52,21,592	(a) 7,015,003	4,07,21,501	3,56,31,077
Great Indian Peninsula	7	7,77,52,916	5,183,528	4,89,41,949	3,50,82,276
Agra-Delhi Chord		32,06,644	213,776	20,04,897	5,18,360
Baran-Kotah		1,49,969	9,998	74,301	1,62,634
Bhopal		5,38,468	35,898	3,36,705	1,41,598
Cawnpore Banda	8	...	...	...	2,58,393
Jodhpur-Hyderabad (British Section)	9	10,52,695	70,180	6,19,736	1,53,847
Lower Ganges Bridge	10	...	...	...	13,21,466
Lucknow-Bareilly	11	20,52,756	136,850	10,23,291	7,07,593
Madras and Southern Mahratta	12	3,82,75,086	2,551,672	2,15,04,612	1,91,39,339
Bezwada Extension		4,39,590	29,306	2,45,505	43,331
Dhone-Kurnool		1,12,693	7,513	71,918	35,280
Mysore		36,55,498	243,700	21,06,654	(b)
North-Western	13	8,19,57,786	5,463,852	5,14,15,494	3,40,11,044
Laki Perzu Tank		...	...	...	52,992
Oudh and Rohilkhand	14	2,07,97,699	1,386,513	1,17,36,780	90,25,453
Hurdwar Dehra		4,66,506	31,100	2,33,253	90,719
South Indian	15	2,71,60,221	1,810,681	1,57,56,344	66,58,357
Coonoor-Ootacamund		...	...	...	1,44,666
Dharmapuri-Hosur extension		...	...	...	75,267
Tinnevelly-Quilon (British Section)		8,92,082	59,472	6,26,330	2,476
Ditto (Native State Section)		...	...	...	6,100
Tirhoot	16	97,03,502	646,900	39,22,982	28,43,126
Bilaspur-Etawah	17	...	...	...	2,629
Frontier Railway Reserve Material	18	...	...	...	1,52,547
Ganges Bridge, Kachla	19	...	...	...	2,674
Nagpur-Chhattisgarh depreciation account	20	...	...	...	22,991
Petroleum Operations, Baluchistan	21	...	...	...	4,171
Ranaghat-Bhagwangola	22	...	...	...	10,583
Sabarmati-Dholka	23	...	...	...	2,093
State Railway Stores	24	...	...	...	33,242
Southern Mahratta (depreciation on works)	25	...	...	...	18,443
Umaria Colliery (depreciation on works)	26	...	...	...	6,392
Vizagapatam-Raipur	27	...	...	...	8,574
Warora Colliery	28	...	...	...	38,030
TOTAL IMPERIAL		54,14,43,601	36,096,664	29,51,60,055	20,18,01,117
PROVINCIAL.					
Assam.					
Jorhat	29	1,27,545	8,503	1,27,109	37,382
TOTAL STATE RAILWAYS		54,15,71,146	36,105,167	29,52,87,164	20,18,38,499
Total in sterling (India figures converted at R 15=£1) £		(a) 36,105,167	(a) 36,105,167	19,685,811	(c)13,455,900

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company and £194 on account of interest and share of surplus profits on Government holdings Bengal Nagpur Railway.

(b) Interest charges for the Mysore Railway are included in the amount of interest shown against the Madras and Southern Mahratta Railway.

(c) Interest:—	India.	India, converted into £ at R15=£1.	England.	TOTAL.
	Rs.	£	£	£
On Specific Debt	9,41,736	62,782	1,804,562	1,867,344
On Non-Specific Debt	6,18,99,123	4,126,609	1,820,488	5,947,097
	6,28,40,859	4,189,391	3,625,050	7,814,441
Annuities	...	...	3,357,665	3,357,665
Sinking Funds	...	...	199,554	199,554
Interest chargeable against Companies on Advances	2,47,846	16,523	81,250	97,773
Interest on Capital deposited by Companies	8,11,473	54,098	1,932,369	1,986,467
	6,39,00,178	4,260,012	9,195,888	13,455,900

of the GOVERNMENT in respect of RAILWAYS during the Year 1914-15.

UNDER EXPENDITURE HEADS.					NET GAIN OR LOSS TO GOVERNMENT.	
No. of Items.	Payments on account of Surplus Profits and share of net earnings.	Charges for Land.	Total Charges.	Total charges converted into £ at R15=£1.	Gain.	Loss. ×
	Rs.	Rs.	Rs.	£	£	£
1	...	...	1,02,74,645	684,976	...	226,839
2	14,60,290	...	3,59,66,690	2,397,779	320,667	...
3	8,73,068	...	5,09,11,303	3,394,087	854,169	...
4	22,49,562	...	2,26,49,350	1,509,957	58,755	...
5	...	...	3,39,97,086	2,266,472	...	59,301
6	22,54,096	...	7,86,06,674	5,240,445	1,774,558	...
7	4,01,512	...	8,44,25,737	5,628,382	...	414,854
	...	...	25,18,257	167,884	45,892	...
	...	...	2,36,935	15,796	...	5,798
	...	...	4,78,303	31,887	4,011	...
8	...	...	2,58,393	17,226	...	17,226
9	...	...	7,73,583	51,572	18,603	...
10	...	...	13,21,466	88,097	...	88,097
11	43,013	...	17,73,897	118,260	18,590	...
12	17,59,306	...	4,24,03,257	2,826,884	...	275,212
	...	...	2,88,336	19,256	10,050	...
	...	...	1,07,198	7,147	366	...
	8,29,050	...	29,35,704	195,713	47,987	...
13	...	...	8,54,26,538	5,695,102	...	231,250
	...	...	52,992	3,533	...	3,533
14	...	...	2,07,62,233	1,384,149	2,364	...
	76,026	...	3,99,998	26,667	4,433	...
15	1,64,538	...	2,25,79,239	1,505,283	305,398	...
	...	...	1,44,666	9,644	...	9,644
	...	...	75,267	5,018	...	5,018
	...	...	6,28,806	41,920	17,552	...
	...	...	6,100	407	...	407
16	2,53,006	...	70,19,114	467,941	178,959	...
17	...	...	2,629	175	...	175
18	...	...	1,52,547	10,170	...	10,170
19	...	...	2,674	178	...	178
20	...	...	22,991	1,533	...	1,533
21	...	...	4,171	278	...	278
22	...	...	10,583	706	...	706
23	...	...	2,096	140	...	140
24	...	...	33,242	2,216	...	2,216
25	...	...	18,443	1,230	...	1,230
26	...	...	6,392	426	..	426
27	...	...	8,574	572	...	572
28	...	...	38,030	2,535	...	2,535
	1,03,63,467	...	50,73,24,639	33,821,643	2,275,021	...
29	...	...	1,64,491	10,966	...	2,463
	1,03,63,467	...	50,74,89,130	33,832,609	2,272,558	...
	690,898	...	33,832,609	33,832,609	2,272,558	...

	£
Net gain on State Railways as above	2,272,558
Deduct—Net expenditure on account of Subsidized Railways, Accounts Nos. 56 and 57	*27,299*
Deduct—Miscellaneous Railway Expenditure, Account No. 58	*87,225*
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	2,158,034

H.—Railway Revenue Accounts.

No. 53B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1914-1915, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock and Debentures	...	...	293,185	293,185
Interest on 3½ per cent. rupee debt	3,736	249	...	249
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	—832	—832
Interest on India 2½ per cent. stock issued in redemption of portion of debentures and debenture stock	...	...	—1,847	—1,847
Interest at 3·4992 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	45,66,151	304,410	...	304,410
TOTAL INTEREST ON DEBT	45,69,887	304,659	355,110	659,769
SINKING FUNDS.				
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Sections 51 and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	118,095	118,095
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,167	849,167
Contribution towards management	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE.	...	...	1,112,541	1,112,541
TOTAL	45,69,887	304,659	1,585,746	1,890,405

No. 53C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES IN PURCHASE, during the Year 1914-15, of the EASTERN BENGAL RAILWAY (including the BENGAL CENTRAL RAILWAY).

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	13,947	13,947
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	16,617	16,617
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	14,767	14,767
Interest on India 2½ per cent stock issued in redemption of portion of debentures and debenture stock	...	...	—137	—137
Interest at 3·4992 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	94,24,057	628,270	...	628,270
TOTAL INTEREST ON DEBT	94,24,057	628,270	45,194	673,464
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	8,813	8,813
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,831	116,831
Contribution towards management	...	...	122	122
TOTAL ANNUITIES IN PURCHASE	...	...	116,953	116,953
TOTAL	94,24,057	628,270	170,960	799,230

No. 53D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1914-1915, of the NORTH WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	Rs. ...	£ ...	£ 133,607	£ 133,607
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—4,596	—4,596
Interest on India 2½ per cent. Stock issued in redemption of debentures and debenture stock	...	...	—1,252	—1,252
Interest at 3·4992 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	2,54,35,829	1,695,722	...	1,695,722
TOTAL INTEREST ON DEBT	2,54,35,829	1,695,722	127,759	1,823,481
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	72,646	72,646
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Contribution towards management	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	371,276	371,276
TOTAL	2,54,35,829	1,695,722	571,681	2,267,403

No. 53E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1914-1915, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	—2,027	—2,027
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,709	309,709
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,830	10,830
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	4,055	4,055
Interest at 4 per cent. on Rampur Loan of Rs. 47,00,000	1,88,000	12,533	...	12,533
Interest at 3·4992 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	39,98,947	266,597	...	266,597
TOTAL	41,86,947	279,130	322,567	601,697

No. 53F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1914-1915, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 3·4992 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	24,45,607	163,040	...	163,040
TOTAL	24,45,607	163,040	146,635	309,675

No. 53G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1914-1915, of the GREAT INDIAN PENINSULA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on Debenture Stock	...	...	122,320	122,320
Interest on India 3½ per cent. Stock	...	...	18,365	18,365
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	97,897	97,897
Interest on India 3½ per cent. Bonds	...	...	58,681	58,681
Interest at 3·4992 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	73,80,621	492,041	...	492,041
TOTAL INTEREST ON DEBT	73,80,621	492,041	297,263	789,304
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,471	1,268,471
Contribution towards management	...	...	43	43
TOTAL ANNUITIES IN PURCHASE			1,268,514	1,268,514
TOTAL	73,80,621	492,041	1,565,777	2,057,818

No. 53H.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1914-1915, of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3 per cent. Stock	...	...	326,449	326,449
Interest on India 3½ per cent. Stock	...	...	58,635	58,635
Interest at 4 and 4½ per cent. on Holkar and Scindia loans	7,50,000	50,000	...	50,000
Interest on Capital and Capital Advance Account and Stores and Stores Advance Account at 3·4992 per cent. on outlay to end of last year, *plus* half the outlay of the year	*91,90,175	612,678	...	612,678
TOTAL	99,40,175	662,678	385,084	1,047,762

No. 53J.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1914-1915, of the MADRAS AND SOUTHERN MAHRATTA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	31,315	31,315
Interest on India 3 per cent. Stock	...	...	64,816	64,816
Interest on India 3½ per cent. Bonds	...	...	28,819	28,819
Interest on State Expenditure on Capital Account at 3·4992 per cent. on outlay to end of last year, *plus* half the outlay of the year	38,83,874	258,925	...	258,925
	38,83,874	258,925	124,950	383,875
ANNUITIES IN PURCHASE.				
*Annuity terminating in 1956 at the rate of £5-7-10·795 for every £100 Stock of the Company	...	...	488,381	488,381
TOTAL	38,83,874	258,925	613,331	872,256

No. 54.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES for the Year 1914-1915.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Great Indian Peninsula	...	...	81,250	81,250
Lucknow-Bareilly	2,47,846	16,523	...	16,523
TOTAL	2,47,846	16,523	81,250	97,773

* Includes Rs. 41,525 on account of interest on Broach Jambusar.

No. 55.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES for the Year 1914-1915.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Assam-Bengal	...	...	97,817	97,817
Bengal-Nagpur			404,387	404,387
Bombay, Baroda and Central India	...	...	95,000	95,000
Burma	4,40,205	29,347	112,500	141,847
East Indian	...	...	485,000	485,000
Great Indian Peninsula	...	...	199,750	199,750
Hardwar-Dehra	90,719	6,048	...	6,048
Lucknow-Bareilly	(a)2,80,549	18,703	...	18,703
Madras and Southern Mahratta	...	...	403,700	403,700
South Indian	...	...	134,215	134,215
Ditto Extensions	...	...		
TOTAL	8,11,473	54,098	1,932,369	1,986,467

(a) Of this amount R2,26,923 represents interest on State share of joint debenture stock.

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1914-1915.

		IMPERIAL.
INDIA—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway		₹ 2,12,914
Government share of surplus profits of the Ahmedabad-Dholka Railway		4,792
Ditto ditto of the Amritsar-Patti Kasur Railway		1,19,964
Sale of Land, Bengal and North-Western and Tirhoot Railway		8,412
Ditto Delhi-Umballa-Kalka Railway		117
Ditto Bankura Damodar		17
Ditto Rohilkhand and Kumaon Railway Extension		66
Ditto Amritsar-Patti		4,542
Ditto South Indian		6
Ditto Tapti Valley		102
TOTAL INDIA	₹	3,50,932
Total India converted into £ at ₹15=£1	£	23,396
ENGLAND—		
Government share of Surplus Profits—		
Rohilkund and Kumaon Railway		4,897
Southern Punjab Railway		42,398
TOTAL ENGLAND		47,295
GRAND TOTAL RECEIPTS	£	70,691

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1914-1915.

	IMPERIAL. *India, General.* ₹
Ahmedabad-Dholka	—21
Ahmadpur-Katwa	231
Amritsar-Patti Kasur	13,974
Barsi Light Land	—3,629
Burdwan-Cutwa	30,564
Bankura-Damoodar river	68,893
Bengal and North-Western Railway Company	52,927
Bengal Doars	6,522
Delhi-Umballa-Kalka	4,344
Darjeeling-Himalayan	1,35,036
Dhond Baramali	3,477
Godhra-Lunawada	490
Hurdwar-Dehra	2,006
Jacobabad-Kashmore	42,744
Jind-Panipat	22,701
Jullundur-Doab	2,138
Jullundher Makerian	1,13,812
Mirpur Khas-Khadro	4,780
Mandra-Bhon	2,34,095
Murtajapur Ellichpur	—1,427
Murtajapur Yeotmal	40,330
Nadiad-Kapadvanj	20,037
Nidamangalam-Mannargudi	223
Podonur Pollachi	65,888
Phagwara Rahon	95,120
Sutlej Valley	6,517
Southern Punjab	4,407
Sara-Serajgunj	2,25,585
Sialkot-Narowal	65,671
Tinnevelly-Tiruchendur	86,331
Tanjore District Board	1,553
Tenali-Repalli	93,066
Tiruturaipundi-Vedaraniam	17,691
Rohilkhund and Kumaon Railway Company for waiving claim for supply of wood fuel	5,000
Ditto ditto Extension land	1,011
TOTAL IMPERIAL	14,62,087
PROVINCIAL.	
Shahdara-Saharanpur (Land) (United Provinces)	—2,352
Rohilkund-Kumaon Railway for waiving claim for supply of wood fuel (United Provinces)	5,000
Dibru-Sadiya (Land Subsidy) (Assam)	5,112
TOTAL PROVINCIAL	7,760
GRAND TOTAL	14,69,847
Grand Total converted into £ at ₹15=£1 £	97,990

No. 58.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1914-1915.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
IMPERIAL.	
India, General.	
ESTABLISHMENT.	*R*
Office of the Railway Board, Government Inspectors of Railways and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies	8,80,542
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	2,67,800
Surplus Establishment and Miscellaneous charges	37,395
Office of Accountant General, Railways	2,15,912
Accountant General, Railway's office auxiliary account	8,44,193
	22,46,142
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	
	R
Assam-Bengal	69,844
Bengal-Nagpur	2,14,816
Bengal and North-Western	84,284
Bombay, Baroda and Central India	2,75,635
Burma	1,28,058
East Indian	2,17,223
Great Indian Peninsula including Indian Midland	2,43,689
Rohilkund-Kumaon	22,918
Madras and Southern Mahratta	2,29,323
South Indian	1,27,961
	—16,13,751
NET	6,32,391
SURVEYS, ETC.	
Ahmadpur Katwa	*—1,071*
Attur Chinna-Salem Tirumandora	*—83*
Belgaum Hubli	3,016
Bankura-Damodar	*—26,541*
Bagaha Tirbeni	4,999
Bajla Tandlianwala	7,630
Bariarpur Jamui	9,788
Bhadrak Chandbally	3,280
Bir Bhopal re-Survey	1,664
Birnagar-Kalna	*—10*
Baripada Talband	*—11*
Bodeli-Chhota Udaipur	219
Bridging Betwa river	2,206
Bhairab Bazar-Netrakona-Mymensingh and Bagmara-Siju-Darangiri	5,788
Burdwan Howrah	*—37,022*
Bulloki Chiniot	22,016
Burdwan Cutwa	*—2,500*
Bulsar-Dharmpur	777
Chaparmukh Nowgong	6,305
Chiniot-Shahpur	15,682
Captaingunj Bhatni	2,245
Captaingunj Thuntibari	3,261
Chowka river Kauriala Ghat	96
Contai road Contai	3,068
Charsada Mardan Swabi	3,137
Damuda Spill Investigation	197
Darwha Pusad and Takli Edlabad	13,409
Delhi Agra Chord Loop	3,526
Delhi realignment	9,952
Carried over	55,023
	6,32,391

No. 58.—Account of Miscellaneous Railway Expenditure, for the Year 1914-1915—*contd.*

Railway Surveys and Miscellaneous Charges.	Amount.
	R
Surveys, etc.—*contd.*	
Brought forward	6,32,391
	55,023
Dehra Rajpur	1,767
Dohad-Garbara	34
Dholka Dhondulka	2,146
Dhourahra Sarain	35
Dhanushkodi-Talaimannar	1,236
Dhond Baramati extension	1,750
Drug Bastar Joypore Kottavalsa	1,04,845
Fatehpur Falta	2,999
Frontier Railway Reserve	3,688
Ganupur Parvatipur	11,460
Gauhati-Borpani	—113
Gopalpur Berhampur Russelkonda	15,817
Gungapur-Luni	88
Gujrat Lakhanwal	4,302
Gya Sherghatty	—286
Havelian-Abbottabad	125
Hotgi Sholapur	2,571
Irrawaddy-Delta	23
Ishadi Shadugunj	523
Indo-Burma connection	2,06,865
Jacobabad-Kashmore	—24,045
„ Shahdadpur	—51
Jessore-Bagmari Jhenidah Madumali and Kaligunj	9,788
Jharekapur Chowka river	234
Jullundhar-Mirthal Ferry	—8,936
Kalighat-Fatehpur	2,698
Karachi Extension	133
Kasgunj Delhi Rewari	4,844
Kashipur Kalagarh	3,605
Khamgaon Chikli	492
Khushab Sangla hill	14,152
Krishnagar Jellingee	512
Khalna Gaurnadi Barisal Madaripur Bhunga	42,632
Khandwa-Akola Hingoli	10
„ „ Basin	—2,120
Kyangin Nattalin	199
Lafa Coalfield	223
Lohardagga Extension reconnaissance	23,237
Lucknow Sultanpur	21,441
Larkana Shahdadpur	10,000
Lyallpur Gujranwala	18,783
Maharajgunj Nautanwa	1,669
Mandra Basal	7,102
Meerut Roorkee and Meerut Gurhmukteshor	21,955
Moulmein Victoria point	—1,955
Mymensing District Railway	10,831
Mymensing Tangail	5,739
Mirpur Khas Khadro	80
Nadiad-Kaira	211
Nipani Branch	2,911
Nabharan Satkhira	571
Nurpur Baijnath	7,930
Nurpur Gureli Gular	8,100
Panihati Bridge	3,763
Palakod Salem Karur	60
Pathankot-Bukloh	—207
Pathankot-Nurpur	453
Carried over	6,01,942
	6,32,391

No. 58—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1914-1915—*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
	R
SURVEYS, ETC.—*contd.*	
Brought forward .	6,32,391
	6,01,942
Pulgaon Arvi	—8,153
Purnea Dinajpur	3,217
Re-demarcation of land in Baroda territory	800
Renigunta-Madras	—693
Rohtak Gohana	316
Shahdara Narowal	8,299
Sialkot Merala	3,965
Sara Serajgunj	—79,113
Sargodha Gujrat	20,635
Shamshi Hill Bonerpara	8,169
Soron Agra	6,102
Sainthia Naya Dumka	8,513
Sangla-hill Raewind	4,328
Sumerpur Rath	345
Sylhet Therriaghat	8,338
Talegaon Khed	89
Thull Ghat realignment	4,823
Tangla Tezpur	4,027
Thasra Balasinor Virpur	1,366
Vambori Sheogaon	935
Vizianagram Bimlipatam Vizagapatam	16,707
Vishnupur Santragachi	21,849
Yeotmal—Wun	4,460
Zhob Valley (old)	216
Zhob Valley (New)	34,507
Total Surveys, etc. .	6,75,989
GRAND TOTAL . R	13,08,380
Grand Total converted into £ at R15= £1 £	87,225

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section J.—Irrigation.

Revenue £4,680,969—Expenditure £3,754,268.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Major Works . .	59	Direct receipts	158	...	2,758,490	...
	60	Working Expenses (Abstract Account) .	159	...	...	1,289,393
	60A	„ „ (Detailed Account) .	163	1,289,393	...	...
	60B	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . .	164	...	...	59,863
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A) . .	166 to 169	...	1,667,864	...
	61	Statement of Financial Results . .	166 to 169	...	...	1,409,529
	61	Interest on Debt				
Minor Works and Navigation . . .	62	Gross Receipts	175	...	254,615	...
	62A	Summary of Receipts from Minor Works and Navigation	176	254,615	...	...
	63	Expenditure (Abstract Account) . .	179	...	...	995,483
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	185	143,978	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	188	140,693	...	...
			Total .		4,680,969	3,754,268

No. 59.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1914-1915.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.												
North-West Frontier.												
Lower Swat River Canal	5,78,543	...	435	...	1,041	...	32,698	...	1,620	585	521	6,15,443
Paharpur Canal	26,947	...	7	...	39	...	...	...	...	...	47	27,040
Kabul River Canal	1,50,560	...	477	...	70	...	30,796	...	338	36	96	1,82,373
TOTAL	7,56,050	...	919	...	1,150	...	63,494	...	1,958	621	664	8,24,856
Madras.												
Nagavalli River Project	...	...	...	...	...	289	...	...	53	...	358	700
Godavari Delta System	...	...	275	...	5,439	21,644	...	1,04,074	432	81	38,306	1,70,251
Kistna Delta „	...	...	150	...	6,047	32,866	400	43,118	2,771	...	977	86,329
Cauvery Delta „	...	...	...	...	1,779	1,492	...	...	495	...	705	4,471
Pennar Anicut „	...	...	...	...	4	2,884	...	...	437	...	42	3,367
Srivaikuntam Anicut System	...	...	...	1,043	...	3,767	...	...	429	...	574	5,813
Kurnool Canal	...	...	...	609	84	6,526	...	845	1,283	...	1,883	11,230
Barur Tank	...	...	...	...	...	329	...	...	6	...	24	359
Periyar Project	...	...	...	...	185	5,680	...	792	614	...	326	7,597
Rushikulya Project	...	...	150	2,200	639	714	...	...	129	...	38	3,870
Cheyeru Anicut	...	...	...	...	...	...	...	...	111	...	671	782
Poiney Anicut	...	...	...	...	...	...	...	...	17	...	674	691
Lower Coleroon Anicut	...	...	...	...	1,024	1,583	...	...	112	...	100	2,819
Shatiatope Anicut	...	...	...	...	367	243	...	...	50	...	...	660
Tirukkoyllur Anicut	...	...	...	...	562	168	...	...	24	...	...	754
Divi Pumping Project	...	...	...	...	...	496	...	21	84	...	5	606
	...	...	575	3,852	16,130	78,681	400	1,48,850	7,047	81	44,683	3,00,299
Deduct—Provincial share under the Contract	...	...	*287*	*1,926*	*8,065*	*39,341*	*200*	*74,425*	*3,523*	*41*	*22,342*	*1,50,150*
TOTAL	...	...	288	1,926	8,065	39,340	200	74,425	3,524	40	22,341	1,50,149
Bombay.												
Desert Canal	72,845	...	...	...	70	88	...	...	590	1,589	1,964	77,146
Unharwah	187	...	...	...	35	311	...	...	14	583	1,561	2,691
Begari Canal	34,472	...	...	174	21	28	...	...	26	1,122	3,803	39,646
Mahiwah	40	...	...	...	41	61	...	...	27	1,073	409	1,651
Dad Canal	876	...	...	...	603	17	...	...	676	426	575	3,173
Nasrat Canal	117	...	...	...	124	...	...	...	460	109	1,238	2,048
Eastern Nara Works	3,325	...	243	...	1,396	3,590	...	1,165	2	916	8,071	18,708
Jamrao Canal	1,087	...	29	5	216	4,581	...	...	669	12,791	3,236	22,614
Hathmati and Kharicut Canal	1,16,341	...	139	...	18	2,652	...	...	1	188	1,154	1,20,493
Lower Panjhra River Works	8,679	...	...	...	43	1,956	...	...	...	...	24	10,702
Kadva River Works	26,575	...	3	...	24	1,292	...	...	...	...	668	28,562
Pravara River Works—Lakh Canal	2,022	...	...	...	169	470	...	...	2	10	...	2,673
Nira Canal and Shetphal Tank	5,70,399	...	15	...	4,450	7,681	...	...	341	2,875	2,631	5,88,392
Mutha Canals and Matoba Tank	2,10,312	...	2,726	1,61,703	2,030	4,606	...	...	67	17	8,243	3,89,704
Mhaswad Tank	36,043	...	13	...	19	777	...	...	30	...	78	36,960
Ekruk Tank	14,971	...	39,287	20,094	27	5,520	...	...	8	...	512	80,419
Krishna Canal	52,462	...	...	...	...	792	...	...	119	...	...	53,373
Pravara Canals Project	12,890	...	...	...	153	87	...	...	1	...	82	13,213
Chankapur Tank (Girna left Bank Canal)	15,547	...	...	...	...	...	...	...	...	...	181	15,728
Godavari Canal	1,70,855	...	518	...	3	228	...	...	151	164	5,532	1,77,451

Nira Right Bank	...	...	...	...	...	...	...	...	—79	...	—33	—112
	13,50,045	...	42,973	1,81,976	9,442	34,737	...	1,165	3,105	21,863	39,929	16,85,235
Deduct—Provincial share under the Contract	*6,75,023*	...	*21,486*	*90,988*	*4,721*	*17,369*	...	*582*	*1,552*	*10,932*	*19,964*	*8,42,617*
TOTAL	6,75,022	...	21,487	90,988	4,721	17,368	...	583	1,553	10,931	19,965	8,42,618
Bengal.												
Midnapore Canal	1,60,906	...	500	...	204	288	...	36,871	446	...	24,376	2,23,591
Tidal Canal	...	...	...	...	25	450	...	28,857	1	...	1,038	30,371
	1,60,906	...	500	...	229	738	...	65,728	447	...	25,414	2,53,962
Deduct—Provincial share under the Contract	*80,453*	...	*250*	...	*114*	*369*	...	*32,864*	*224*	...	*12,707*	*1,26,981*
TOTAL	80,453	...	250	...	115	369	...	32,864	223	...	12,707	1,26,981
United Provinces of Agra and Oudh.												
Betwa Canal	1,05,111	...	83	...	3,612	...	...	...	1,745	145	9,449	1,20,145
Ken Canal	68,366	...	251	50	2,029	...	20	...	778	—10	745	72,229
Dassan Canal	68,695	...	11	...	1,332	...	...	...	771	...	153	70,962
Pahuaj and Garhmau Canal	3,004	...	115	1,275	338	...	...	...	...	...	635	5,367
TOTAL	2,45,176	...	460	1,325	7,311	...	20	...	3,294	135	10,982	2,68,703
Punjab.												
Western Jumna Canal, including Sirsa Branch	28,65,754	...	15,023	...	14,130	1,854	6,007	64,146	6,707	1,733	43,391	30,18,745
Upper Bari Doab Canal	36,46,730	...	16,225	584	26,418	4,026	1,21,233	...	6,351	1,671	1,23,886	39,47,124
Sirhind Canal	35,92,152	...	24,998	...	36,221	450	89,514	12,173	5,319	1,983	1,32,896	38,95,706
Lower Chenab Canal	83,66,710	5,860	32,117	4,096	26,023	202	14,496	...	12,277	1,267	33,641	84,96,689
Upper Sutlej Inundation Canal	3,87,229	...	38	...	3,717	216	...	...	1,166	219	6,558	3,99,143
Lower Jhelum Canal	27,43,383	...	17,886	265	3,045	1,485	27,458	...	5,388	314	4,157	28,03,981
Sidhnai Canal	5,34,359	...	5,145	...	265	474	...	...	282	779	1,330	5,42,634
Indus Inundation Canal	1,16,596	...	73	...	3,975	25	...	...	508	137	55,827	1,77,191
Upper Chenab Canal	5,04,477	...	95	...	23	...	...	...	4,826	588	15,227	6,25,236
Lower Bari Doab Canal	4,77,741	...	488	...	1,772	393	...	...	1	579	10,387	4,91,361
	2,33,35,131	(a) 5,860	1,12,088	4,945	1,15,589	9,125	2,58,708	76,319	42,825	9,320	4,27,300	2,43,97,210
Deduct—Provincial share under the Contract	*1,16,67,565*	*2,930*	*56,044*	*2,473*	*57,795*	*4,563*	*1,29,354*	*38,159*	*21,412*	*4,660*	*2,13,650*	*1,21,98,605*
TOTAL	1,16,67,566	2,930	56,044	2,472	57,794	4,562	1,29,354	38,160	21,413	4,660	2,13,650	1,21,98,605
Burma.												
Mandalay Canal	3,03,588	...	...	...	54	3,838	...	...	812	...	151	3,08,443
Shwebo Canal	6,12,673	...	...	...	...	11,104	...	...	2,700	...	47	6,26,524
Mon Canal	1,68,658	...	...	...	60	7,620	...	...	2,828	...	19	1,79,185
TOTAL	10,84,919	...	...	...	114	22,562	...	...	6,340	...	217	11,14,152
Bihar and Orissa.												
Orissa Project	4,35,740	...	1,046	...	9,097	791	...	69,906	1,859	...	30,935	5,49,374
Sone Project	16,28,151	...	4,099	50	3,918	716	1,229	21,041	8,217	341	64,460	17,32,222
Dhaka Canal	20,508	...	18	...	3	630	...	...	293	...	86	21,538
Tribeni Canal	1,39,544	...	...	...	...	660	...	...	2,260	...	802	1,43,266
	22,23,943	...	5,163	50	13,018	2,797	1,229	90,947	12,629	341	96,283	24,46,400
Deduct—Provincial share under the Contract	*11,11,971*	...	*2,582*	*25*	*6,509*	*1,399*	*614*	*45,473*	*6,315*	*170*	*48,142*	*12,23,200*
TOTAL	11,11,972	...	2,581	25	6,509	1,398	615	45,474	6,314	171	48,141	12,23,200
Central Provinces.												
Tank Projects	89,482	...	1,071	...	...	1,725	...	...	108	37	6,389	98,812
Total—Imperial	1,57,10,640	2,930	83,100	96,736	85,779	87,324	1,93,683	1,91,506	44,727	16,595	3,35,056	1,68,48,076
Carried over	1,57,10,640	2,930	83,100	96,736	85,779	87,324	1,93,683	1,91,506	44,727	16,595	3,35,056	1,63,48,076

(a) Recoveries by the Civil Department.

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1914-1915—*continued*.

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward, Imperial .	1,57,10,640	2,930	83,100	96,736	85,779	87,324	1,93,683	1,91,506	44,727	16,595	3,35,056	1,68,48,076
Provincial.												
Madras.												
Provincial share under the Contract . . .	...	...	287	1,926	8,065	39,341	200	74,425	3,523	41	22,342	1,50,150
Bombay.												
Provincial share under the Contract . .	6,75,023	...	21,486	90,988	4,721	17,369	...	582	1,552	10,932	19,964	8,42,617
Bengal.												
Provincial share under the Contract . .	80,453	...	250	...	114	369	...	32,864	224	...	12,707	1,26,981
United Provinces of Agra and Oudh.												
Ganges Canal	38,25,666	35,784	7,319	3,103	53,792	...	55,498	5,304	5,478	4,746	19,516	40,16,206
Lower Ganges Canal	32,54,477	57,678	34,469	437	52,792	...	4,405	5,111	4,707	2,938	22,183	34,39,197
Agra Canal	7,49,006	47,255	8,722	...	24,063	...	2,526	...	1,647	1,484	3,301	8,38,004
Eastern Jumna Canal	14,62,093	5,889	3,120	18,094	15,977	...	11,562	...	1,864	502	6,152	15,25,253
Dun Cana.	70,358	3,993	17,257	...	657	...	32,971	...	...	47	487	1,25,770
Bijnor Canal	41,104	693	82	...	1,138	...	80	...	...	197	...	43,294
TOTAL .	94,02,704	(a) 1,51,292	70,969	21,634	1,48,419	...	1,07,042	10,415	13,696	9,914	51,639	99,87,724
Punjab.												
Provincial share under the Contract .	1,16,67,565	2,930	56,044	2,473	57,795	4,563	1,29,354	38,159	21,412	4,660	2,13,650	1,21,98,605
Bihar and Orissa.												
Provincial share under the Contract . .	11,11,971	...	2,582	25	6,509	1,399	614	45,473	6,315	170	48,142	12,23,200
Total Provincial .	2,29,37,716	1,54,222	1,51,618	1,17,046	2,25,623	63,041	2,37,210	2,01,918	46,722	25,717	3,68,444	2,45,29,277
GRAND TOTAL .	3,86,48,356	1,57,152	2,34,718	2,13,782	3,11,402	1,50,365	4,30,893	3,93,424	91,449	42,312	7,03,500	4,13,77,353
											Grand Total converted into £ at R15=£1 £	2,758,490

(a) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1914-1915.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces. of Agra and Oudh.	Punjab.	Bihar and Orissa.	TOTAL.	
Working Expenses and Maintenance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	18,596	1,48,068	72,640	361	9,257	5,05,845	3,24,462	57,194	6,649	11,43,072	1,48,068	72,640	361	44,233	5,05,846	57,193	8,28,341	19,71,413
Maintenance and Repairs	1,53,596	6,01,169	4,71,297	77,661	1,78,551	18,68,368	3,40,104	2,39,647	47,418	39,77,811	6,01,168	4,71,296	77,662	11,61,432	18,68,368	2,39,647	44,19,573	83,97,384
Establishment	1,65,568	4,52,516	1,99,106	33,871	2,52,151	19,22,319	2,72,105	3,81,768	22,396	37,01,800	4,52,516	1,99,106	33,871	17,57,930	19,22,319	3,81,768	47,47,510	84,49,310
Tools and Plant	6,640	55,952	9,157	16,660	3,193	96,568	67	26,344	740	2,15,321	55,952	9,157	16,660	45,023	96,567	26,345	2,49,704	4,65,025
Refunds of Revenue	...	329	10,878	297	3,539	5,445	87	5,559	677	26,811	329	10,878	296	8,447	5,445	5,559	30,954	57,765
TOTAL	3,44,400	12,58,034	7,63,078	1,28,850	4,46,691	43,98,545	9,36,825	7,10,512	77,880	90,64,815	12,58,033	7,63,077	1,28,850	30,17,065	43,98,545	7,10,512	1,02,76,082	1,93,40,897
																	Total converted into £ at R15=£1 . £	1,289,393

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1914-1915.

	Expenditure during the Year.						Expenditure to end of the Year.					
Imperial.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier.												
Lower Swat River Canal	9,188	36,821	92,262	4,149	...	1,42,420	1,50,930	9,72,886	18,82,219	43,729	6,153	30,55,917
Paharpur Canal	792	19,110	18,775	50	...	38,727	10,283	1,93,175	1,15,062	8,356	1,425	3,28,301
Kabul River Canal	8,616	48,736	27,013	1,617	...	85,982	1,78,155	5,77,061	4,79,724	25,693	4,251	12,64,884
Upper Swat River Canal	...	48,929	27,518	824	...	77,271	...	48,979	27,518	824	...	77,321
Deduct—Outlay on Kabul River Canal met from grant under "43.—Minor Works and Navigation" (*Vide* Account No. 63-B)	...	...	...	...	...	...	*74,391*	*2,06,645*	*2,56,597*	*3,392*	*2,361*	(a) *5,43,386*
Total	18,596	1,53,596	1,65,568	6,640	...	3,44,400	2,64,977	15,85,456	22,47,926	75,210	9,468	41,83,037
Madras.												
Nagavalli River Project	415	12,394	5,275	...	...	18,084	796	52,694	21,159	141	...	74,790
Godavari Delta System	1,14,803	3,16,261	3,17,236	51,371	171	7,99,842	12,13,488	1,33,59,566	1,01,35,453	24,97,721	18,214	2,72,24,442
Kistna Delta System	1,35,436	3,20,675	3,01,819	47,840	351	8,06,121	10,14,546	1,02,04,508	78,44,877	17,83,877	22,550	2,08,70,353
Cauvery Delta System	32,387	75,725	67,552	717	4	1,76,385	10,48,618	—*8,47,778*	16,03,113	—*34,308*	1,219	17,70,864
Penner River Canals System	2,501	23,327	36,753	2,208	5	64,794	1,48,233	8,25,200	9,21,030	11,973	1,875	19,08,311
Srivaikuntam Anicut System	2,128	32,610	16,314	—*61*	22	51,013	84,952	4,45,678	3,72,655	3,000	646	9,06,931
Kurnool Canal	1,802	96,284	28,946	1,711	1	1,28,744	3,62,243	26,58,743	10,45,852	98,251	12,954	41,78,043
Barur Tank Project	324	6,060	2,486	...	...	8,870	24,555	97,537	46,397	234	51	1,68,774
Rushikulya Project	3,122	42,976	9,881	2,282	...	58,261	88,337	7,44,527	1,87,879	21,638	79	10,42,460
Periyar Project	1,495	71,633	38,730	2,726	...	1,14,584	2,02,164	12,73,343	5,87,674	62,119	834	21,26,134
Poiney Anicut	—*1,403*	7,598	5,829	—*32*	...	11,992	93,436	5,29,640	1,67,452	172	461	7,91,161
Cheyeru Anicut	—*166*	16,149	6,587	37	...	22,607	1,11,083	6,65,442	2,00,872	444	832	9,78,673
Tirukkoylur Anicut	—*566*	12,457	5,705	—*74*	87	17,609	1,04,448	5,05,850	1,62,137	41	301	7,72,777
Lower Coleroon Anicut	374	1,04,718	36,216	—*109*	10	1,41,209	3,11,852	12,91,421	4,67,222	512	92	20,71,099
Divi Pumping Project	2,961	24,889	11,978	3,313	...	43,141	3,421	3,38,059	1,11,632	46,246	9	4,99,367
Shatiatope Anicut	523	38,581	13,725	—*25*	7	52,811	73,953	5,98,129	1,96,259	363	66	8,68,770
	2,96,136	12,02,337	9,05,032	1,11,904	658	25,16,067	48,86,125	3,27,42,559	2,40,71,663	44,92,424	60,183	6,62,52,954
Deduct—Provincial share under the Contract	*1,48,068*	*6,01,168*	*4,52,516*	*55,952*	*329*	*12,58,033*	*6,57,907*	*36,85,785*	*29,97,159*	*5,59,885*	*6,864*	*79,07,600*
" Provincial outlay on canals now classed as Productive (*Vide* Account No. 63-B)	...	...	...	...	...	...	*5,92,573*	*27,61,264*	*7,68,488*	*1,702*	*61*	(c) *41,24,088*
Total	1,48,068	6,01,169	4,52,516	55,952	329	12,58,034	36,35,645	2,62,95,510	2,03,06,016	39,30,837	53,258	5,42,21,266
Bombay.												
Desert Canal	1,892	97,697	14,773	1,539	...	1,15,901	2,41,523	21,94,649	4,61,853	22,615	7,245	
Unharwah Canal	983	38,936	5,142	578	...	45,639	1,24,949	6,45,111	1,05,871	6,040	...	29,27,885
Begari Canal	14,630	99,286	17,146	1,925	...	1,32,987	3,30,929	28,85,999	6,91,739	31,664	1,751	8,81,971
Mahiwah Canal	11,486	51,650	6,903	594	...	70,633	85,951	4,59,931	11,700	2,783	...	39,42,982
Eastern Nara Works	44,459	1,10,738	7,161	—*950*	...	1,61,408	3,45,580	34,76,889	13,87,193	40,808	8,042	5,60,365
Dad Canal	2,723	96,347	22,572	481	—*5*	1,22,118	—*18,205*	8,70,358	1,79,656	7,570	82	52,58,512
Nasrat Canal	5,937	45,347	11,790	553	...	63,627	59,028	7,30,381	1,73,861	6,838	...	10,39,461
Jamrao Canal	11,541	1,52,543	1,39,910	1,616	...	3,05,604	76,206	20,37,310	17,14,168	54,365	...	9,70,108
Hathmati and Kharicut Canals	14,122	20,018	9,875	735	260	45,010	48,103	2,74,682	1,39,625	4,842	2,735	39,32,049
Lower Panjhra River Works	2,977	3,685	2,273	100	...	9,035	29,675	1,15,503	93,987	2,412	3,868	4,69,987
Kadva River Works	1,167	6,130	7,033	658	13	15,001	7,139	1,63,558	2,02,351	4,960	414	2,45,445
												3,78,422

Pravara River Works—Lakh Canal	...	2,232	1,489	33	...	3,754	715	1,48,855	1,46,954	2,737	116	2,99,377
Mutha Canal and Matoba Tank	10,539	56,187	42,574	4,429	80	1,13,809	1,35,222	15,18,417	11,93,081	1,20,297	21,191	29,88,208
Nira Canal and Shetphal Tank	15,811	59,484	50,633	3,777	287	1,29,992	68,473	7,53,235	7,64,558	38,302	12,864	16,37,432
Mhasvad Tank	1,561	5,860	7,014	382	91	14,908	20,017	2,15,357	1,70,448	5,366	162	4,11,350
Ekruk Tank	1,004	5,930	4,956	606	...	12,496	49,526	3,31,885	2,37,115	6,790	1,145	6,26,461
Krishna Canal	...	5,551	2,792	96	42	8,481	7,195	3,51,068	2,22,340	4,866	1,331	5,86,800
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Chankapur Tank Girna Left Bank Canal	93	7,498	6,671	435	7	14,704	1 761	31,640	20,432	2,328	13	56,174
Pravara River Canal Project	...	9,234	5,283	129	14	14,660	176	23,830	11,686	340	14	36,046
Godaveri Canal	4,355	74,510	33,573	693	20,967	1,34,100	4,727	1,73,983	77,766	2,069	20,967	2,79,512
Nira Right Bank Canal	...	*—6,270*	*—1,348*	*—94*	...	*—7,713*	...	...	...	...	...	...
	1,45,280	9,42,593	3,98,212	18,314	21,756	15,26,155	16,19,085	1,74,63,174	80,13,977	3,68,361	82,017	2,75,46,614
Deduct—Provincial share under the Contract	*72,640*	*4,71,296*	*1,99,106*	*9,157*	*10,878*	*7,63,077*	*5,07,205*	*39,72,135*	*18,90,726*	*95,837*	*22,743*	*64,88,646*
TOTAL	72,640	4,71,297	1,99,106	9,157	10,878	7,63,078	11,11,880	1,34,91,039	61,23,251	2,72,524	59,274	2,10,57,968
Bengal.												
Midnapore Canal	722	67,769	39,087	24,725	533	1,32,836	1,85,596	45,30,268	27,04,419	10,13,640	17,350	84,51,273
Tidal Canal	...	87,554	28,655	8,595	60	1,24,864	34,958	11,78,002	5,45,641	1,78,046	3,017	19,39,664
	722	1,55,323	67,742	33,320	593	2,57,700	2,20,554	57,08,270	32,50,060	11,91,686	20,367	1,03,90,937
Deduct—Provincial share under the Contract	*361*	*77,662*	*33,871*	*16,660*	*296*	*1,28,850*	*2,15,998*	*54,22,218*	*30,66,955*	*11,31,985*	*19,635*	*98,56,791*
TOTAL	361	77,661	33,871	16,660	297	1,28,850	4,556	2,86,052	1,83,105	59,701	732	5,34,146
United Provinces of Agra and Oudh.												
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033		77,694	11,253	...	3,87,980
Betwa Canal	3,923	81,632	1,28,165	1,433	2,486	2,17,639	2,05,552	12,83,395	18,63,156	47,994	25,319	34,25,416
Ken Canal	2,266	40,927	50,628	12	94	93,927	35,630	3,57,211	3,87,612	16,169	917	7,97,539
Dassan Canal	2,900	45,877	71,541	1,700	959	1,22,977	17,314	1,77,912	(*d*)2,02,223	*—9,237*	477	3,89,189
Pahuj and Garhman Canals	168	10,115	1,817	48	...	12,148	2,817	32,783	16,696	794	...	53,090
TOTAL	9,257	1,78,551	2,52,151	3,193	3,539	4,46,691	5,60,346	18,51,301	25,47,381	66,973	27,213	50,53,214
Punjab.												
Lower Bari Doab Canal	...	2,32,964	1,17,952	3,215	...	3,54,131	...	2,77,559	1,54,573	3,860	...	4,35,992
Western Jumna Canal, including Sirsa Branch	1,50,193	5,74,093	5,38,285	40,244	(*a*) 4,693	13,07,508	21,56,548	1,74,16,124	1,68,20,922	4,96,454	3,69,601	3,72,59,652
Upper Bari Doab Canal	1,50,369	5,41,811	6,38,477	41,509	423	13,72,589	31,30,984	1,75,41,917	1,68,56,011	6,42,160	1,67,271	3,83,38,343
Sirhind Canal	1,09,420	4,18,470	5,53,970	38,827	1,122	11,21,809	17,95,784	92,21,404	1,06,65,750	4,39,931	78,123	2,22,00,992
Lower Chenab Canal	3,03,281	8,55,649	9,92,487	42,204	(*b*) 1,181	21,94,802	31,66,235	1,38,12,775	1,52,54,646	7,14,009	1,17,006	3,30,64,671
Upper Sutlej Inundation Canal	21,040	1,64,857	1,39,567	3,370	200	3,29,034	5,76,396	54,56,879	41,10,575	71,854	25,501	1,02,41,205
Lower Jhelum Canal	32,403	3,14,185	4,62,584	13,285	1,099	8,23,556	8,37,558	40,27,415	41,97,968	1,19,051	9,033	91,91,025
Sidhnai Canal	3,856	69,588	72,888	1,694	90	1,48,116	2,67,665	17,05,256	14,71,065	50,499	1,245	34,95,730
Indus Inundation Canals	87,713	1,86,221	1,20,758	2,553	910	3,98,155	18,67,734	76,59,069	38,46,225	70,801	4,704	1 34,48,583
Upper Chenab Canal	1,53,416	3,78,898	2,07,670	6,234	1,172	7,47,390	1,59,399	6,98,578	3,94,980	11,536	1,460	12,65,953
	10,11,691	37,36,736	38,44,638	1,93,135	10,890	87,97,090	1,39,58,303	7,78,16,976	7,37,72,715	26,20,155	7,73,947	16,89,42,096
Deduct—Provincial share under the Contract	*5,05,846*	*18,68,368*	*19,22,319*	*96,567*	*5,445*	*43,98,545*	*34,13,076*	*1,42,76,234*	*1,36,41,273*	*7,36,588*	*1,45,693*	*3,22,12,864*
TOTAL	5,05,845	18,68,368	19,22,319	96,568	5,445	43,98 545	1,05,45,227	6,35,40,742	6,01,31,442	18,83,567	6,28,254	13,67,29,232
Total Imperial carried over	7,54,767	33,50,642	30,25,531	1,88,170	20,488	73,39,598	1,61,22,631	10,70,50,100	9,15,39,121	62,88,812	7,78,199	22.17,78,863

(*a*) Includes R 1,563 on account of refund of Owners' Rates (Civil Officers).
(*b*) " " 8 " "
1,566 { Imperial 783 / Provincial 783

(*c*) R2.75,707 Imperial.
R2,67,679 Provincial.
5,43,386

(*d*) Excludes R324 charged to this head in 1913-14 instead of to '83—Famine Relief."

(*e*)

Poiney	Anicut	6,71,459
Cheyeru	"	7,64,418
Tirukkoylur	"	6,02,904
Lower Coleroon	"	14 37,631
Shatiatope	"	6,40,013
Mopad Project		7,663
		41,24,088

No. 60 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1914-1915—*Continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	7,54,767	33,50,642	30,25,531	1,88,170	20,488	73,39,598	1,61,22,631	10,70,50,100	9,15,89,121	62,38,812	7,78,199	22,17,78,863
Burma.												
Mandalay Canal	2,81,540	54,700	1,09,091	4,137	87	4,49,555	3,41,018	5,40,181	5,11,840	11,571	309	14,04,919
Shwebo Canal	34,073	1,30,130	1,13,601	*—332*	...	2,77,472	94,541	7,39,506	7,32,634	13,587	27	15,80,295
Mon Canals	8,849	1,55,274	49,413	*—3,738*	...	2,09,798	43,145	2,85,464	1,84,784	7,814	...	5,21,207
TOTAL	3,24,462	3,40,104	2,72,105	67	87	9,36,825	4,78,704	15,65,151	14,29,258	32,972	336	35,06,421
Bihar and Orissa.												
Orissa Project	54,874	2,22,369	2,51,052	30,485	5,867	5,65,147	3,96,400	79,88,306	75,36,998	7,73,911	45,995	1,67,41,610
Sone Project	38,256	2,07,421	4,12,772	20,264	2,216	6,80,929	5,17,626	85,92,717	1,25,78,692	7,69,691	2,28,574	2,26,87,300
Dhaka Canal	650	6,507	8,729	484	1	16,371	8,376	63,680	1,02,181	3,435	122	1,77,794
Tribeni Canal	20,607	42,497	90,983	1,456	3,034	1,58,577	20,607	1,07,159	1,53,961	4,762	7,139	2,93,628
	1,14,387	4,79,294	7,63,536	52,689	11,118	14,21,024	9,43,009	1,67,51,862	2,03,71,832	15,51,799	2,81,830	3,99,00,332
Deduct—Provincial share under the Contract	*57,193*	*2,39,647*	*3,81,768*	*26,345*	*5,559*	*7,10,512*	*8,05,495*	*1,58,93,906*	*1,89,38,747*	*14,38,059*	*2,67,137*	*3,73,43,344*
TOTAL	57,194	2,39,647	3,81,768	26,344	5,559	7,10,512	1,37,514	8,57,956	14,33,085	1,13,740	14,693	25,56,988
Central Provinces and Berar.												
Ghorajhari Tank	...	3,123	1,590	47	300	5,060	...	11,313	5,509	169	303	17,294
Marowda Do.	871	1,277	1,139	32	...	3,319	2,040	16,165	7,997	58	503	26,763
Khapri Aranda Do.	1,055	2,136	1,850	48	148	5,237	1,369	16,995	11,111	205	148	29,828
Khola Do.	...	341	196	5	...	542	340	7,658	3,288	22	12	11,320
Kusrangi Do.	52	789	479	13	...	1,333	889	9,162	3,721	47	11	13,830
Khaira Datan Do.	...	412	295	6	8	721	128	5,435	2,723	*—2*	25	8,309
Kukerdehi Do.	...	679	311	10	...	1,000	808	8,572	3,618	43	...	13,041
Bainakheri Do.	103	708	556	12	...	1,379	525	12,511	4,676	83	...	17,795
Hargahan Do.	...	822	429	12	...	1,263	22	9,221	4,172	*—154*	176	13,437
Pindrawan Do.	...	835	845	13	...	1,693	2,338	13,604	6,480	115	...	22,537
Khairbanda Do.	...	5,424	2,514	81	67	8,086	...	29,868	15,112	378	218	45,576
Chandpur Do.	...	6,050	3,181	91	47	9,369	2,717	25,571	15,668	423	180	44,559
Rumal Do.	551	1,018	516	15	...	2,100	1,001	3,064	2,113	15	3	6,196
Ramtek Reservoir	...	16,921	5,752	253	106	23,032	...	31,522	14,431	467	290	46,710
Wara Tank	61	1,639	615	23	...	2,338	216	6,298	2,915	92	...	9,521
Asola Mendha Do.	...	3,668	1,472	55	1	5,196	...	20,359	6,390	306	1	27,056
Khairee Do.	...	248	203	4	...	455	...	448	602	7	...	1,057
Barera Kalan Do.	...	1,328	453	20	...	1,801	...	2,647	1,154	20	8	3,829
Mahanadi Canal	3,956	...	...	...	...	3,956	3,956	...	...	...	...	3,956
TOTAL	6,649	47,418	22,396	740	677	77,880	16,349	2,30,413	1,11,680	2,294	1,878	3,62,614
TOTAL IMPERIAL	11,43,072	39,77,811	37,01,800	2,15,321	26,811	90,64,815	1,67,55,198	10,97,03,620	9,45,13,144	64,37,818	7,95,106	22,82,04,886

Provincial.												
Madras.												
Provincial share under the Contract . .	1,48,068	6,01,168	4,52,516	55,952	329	12,58,033	6,57,907	36,85,785	29,97,159	5,59,885	6,864	79,07,600
Bombay.												
Provincial share under the Contract . .	72,640	4,71,296	1,99,106	9,157	10,878	7,63,077	5,07,205	39,72,135	18,90,726	95,837	22,743	64,88,646
Bengal.												
Provincial share under the Contract . .	361	77,662	33,871	16,660	296	1,28,850	2,15,998	54,22,218	30,66,955	11,31,985	19,635	98,56,791
United Provinces of Agra and Oudh.												
Ganges Canal	14,522	4,69,836	7,11,333	15,574	3,669	12,14,984	29,82,966	2,12,43,803	2,63,78,960	7,82,558	1,33,480	5,15,21,767
Lower Ganges Canal	16,675	3,66,636	6,31,850	13,340	3,633	10,32,134	25,53,038	1,49,22,282	1,82,92,784	3,33,410	1,14,285	3,62,15,799
Agra Canal	3,527	1,26,082	1,70,572	13,466	899	3,14,546	7,23,368	42,99,935	49,25,064	1,49,203	96,286	1,01,93,856
Eastern Jumna Canal	7,323	1,54,232	2,08,293	1,311	236	3,71,395	12,06,375	71,65,285	85,29,078	1,07,895	52,173	1,70,60,806
Dun Canal	859	35,599	19,174	1,189	...	56,821	2,24,010	12,42,664	10,93,636	25,962	3,837	25,90,109
Bijnor Canal	1,327	8,997	16,708	143	10	27,185	89,961	1,66,986	3,17,558	4,312	5,962	5,84,779
TOTAL .	44,233	11,61,432	(a) 17,57,930	45,023	8,447	30,17,065	77,79,718	4,90,40,955	5,95,37,080	14,03,340	4,03,023	11,81,67,116
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	*2,99,033*	...	*77,694*	*11,253*	...	*3,87,980*
Outlay on Dun and Bijnor Canals met from grants under "43.—Minor Works and Navigation" . .	...	...	...	...	...	...	*2,48,500*	*9,58,316*	*10,80,437*	*20,794*	*8,760*	*23,16,807*
	44,233	11,61,432	17,57,930	45,023	8,447	30,17,065	72,32,185	4,80,82,639	5,83,78,949	13,71,293	3,97,263	11,54,62,329
Punjab.												
Provincial share under the Contract . .	5,05,846	18,68,368	19,22,319	96,567	5,445	43,98,545	34,13,076	1,42,76,234	1,36,41,273	7,36,588	1,45,693	3,22,12,864
Bihar and Orissa.												
Provincial share under the Contract . .	57,193	2,39,647	3,81,768	26,345	5,559	7,10,512	8,05,495	1,58,93,906	1,89,38,747	14,38,059	2,67,137	3,73,43,344
TOTAL PROVINCIAL .	8,28,341	44,19,573	47,47,510	2,49,704	30,954	1,02,76,082	1,28,31,866	9,13,32,917	9,89,13,809	53,33,647	8,59,335	20,92,71,574
GRAND TOTAL .	19,71,413	83,97,384	84,49,310	4,65,025	57,765	1,93,40,897	2 95,87,064	20,10,36,537	19,34,26,953	1,17,71,465	16,54,441	43,74,76,460
Grand Total converted into £ at ₹ 15=£1 . £						1,289,393						29,165,097

(a) Includes ₹19,431 Outlay by Civil Officers as under:—

Ganges Canal . . .	₹ 5,753
Lower Ganges Canal . .	„ 6,583
Agra Canal . . .	„ 5,167
Eastern Jumna Canal . .	„ 1,269
Dun Canal . .	„ 304
Bijnor Canal . .	„ 355
	19431

No. 60-B—ACCOUNT of CAPITAL EXPENDITURE on PROTECTIVE IRRIGATION WORKS in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1914-15.

		Expenditure during the year.	Expenditure to end of the year.	
		₹	₹	
Protective Works (a)		8,97,948	21,53,292	(a) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
Total India converted into £ at 15 = £1	£	59,863	143,552	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1914-1915.	To end of 1914-1915.	Direct Receipts, Water-rates, etc. (For details, *see* pages 156 to 158.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 130 131 and 281 to 284.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.						
Kabul River Canal	1	11,04,109	1,950	11,04,109	1,82,373	10,837
Lower Swat River Canal	2	41,89,999	55,821	41,89,999	6,15,443	50,683
Paharpur Canal	3	9,05,444	...	9,05,444	27,040	4,935
Upper Swat River Canal	4	1,94,99,970	25,77,326	1,73,95,175	...	...
TOTAL		2,56,99,522	26,35,097	2,35,94,727	8,24,856	66,455
Madras.						
Venkatapuram Tank	5	3,36,773	26,347	3,36,773	...	...
Godavari Delta System	6	1,30,63,345	65,917	1,27,25,315	1,70,251	38,53,612
Kistna Delta System	7	1,52,04,877	1,08,179	1,51,38,886	86,329	35,39,407
Cauvery Delta System	8	41,54,817	70,369	40,17,769	4,471	9,77,721
Penner River Canal System	9	56,89,932	6,052	56,80,038	3,367	5,74,526
Srivaikuntam Anicut System	10	16,30,956	12,119	15,68,179	5,813	1,51,420
Kurnool Cuddapah Canal	11	2,30,20,121	49,275	2,26,65,902	11,230	1,26,015
Barur Tank Project	12	4,19,375	...	4,19,375	359	18,498
Periyar Project	13	1,02,93,416	46,320	1,02,51,973	7,597	5,90,202
Nagavalli River Project	14	17,55,412	40,127	16,06,927	700	47,719
Divi Pumping Project	15	20,15,700	20,577	18,64,421	606	1,16,813
Rushikulya Project	16	46,72,400	13,651	46,70,552	3,870	1,92,739
Mopad Project	17	20,53,877	2,97,258	10,85,677	...	...
Bhavanasi Project	18	2,01,979	48,128	1,07,986	...	...
Cheyeru Anicut system	19	4,55,223	4,593	4,12,492	782	57,199
Poiney do.	20	2,38,113	3,189	2,37,457	691	80,002
Lower Coleroon Anicut	21	18,79,605	25,862	18,49,275	2,819	2,96,551
Shatiatope Anicut	22	9,87,422	9,103	9,15,942	660	1,06,122
Tirukkoliyur Anicut	23	3,68,762	1,549	3,66,653	754	54,572
Toludur Project	24	19,28,416	3,00,397	3,29,323	...	...
TOTAL		9,03,70,521	11,49,012	8,62,50,915	3,00,299	1,07,83,118
Bombay.						
Desert Canal	25	26,40,891	...	26,40,891	77,146	3,00,119
Begari Canal	26	24,69,981	96,664	23,71,605	39,646	5,55,262
Eastern Nara Works	27	67,69,064	79,655	66,64,469	18,708	6,53,368
Hathmati Canal and Khari Cut	28	12,40,983	17,617	12,40,983	1,20,493	...
Pravara River Works—Lakh Canal	29	3,52,446	...	3,52,446	2,673	225
Kadva River Works	30	9,71,741	...	9,71,741	28,562	594
Krishna Canal	31	8,89,575	8,612	8,89,575	53,373	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	10,702	3,248
Ekruk Tank	33	12,28,117	...	12,28,117	80,419	...
Mutha Canal and Matoba Tank	34	74,20,240	17,089	74,20,240	3,89,704	42
Unharwah Canal	25	7,68,045	63,969	7,68,045	2,691	1,65,427
Jamrao Canal	36	82,14,462	33,973	82,05,777	22,614	6,31,729
Dad Canal	37	28,80,860	81,434	25,47,172	3,173	1,64,764
Nasrat Canal	38	20,14,282	—1,511	18,23,262	2,048	1,60,888
Naulakhi Canal	39	12,17,935	...	5,112	...	...
Mahiwah Canal	40	14,45,248	—157	13,78,375	1,651	68,495
Gokak Canal—First Section	41	4,00,939	...	4,00,939	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	36,960	...
Nira Canal including Shetphal Tank	43	60,95,233	2,338	60,94,577	5,88,392	...
Chankapur Tank	44	17,86,125	76,138	17,86,125	15,728	...
Maladevi Tank	45	3,04,671	—179	3,02,119	...	...
Pravara River Works, Ojhar Right Bank Canal	46	71,54,934	8,09,770	49,57,190	13,213	...
Budhihal Tank	47	13,98,529	212	4,90,707	...	...
Godaveri Canal	48	90,64,701	4,25,070	90,64,701	1,77,451	...
Nira Right Bank Canal	49	2,49,71,868	32,68,975	65,43,445	—112	...
Sukkur Barrage	50	...	...	—284	...	...
TOTAL		9,41,51,805	49,79,669	7,05,98,264	16,85,235	27,04,161
Carried over		21,02,21,848	87,63,778	18,04,43,906	28,10,390	1,35,53,734

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1914-1915.

DURING 1914-1915.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less—Collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1914-1915. (For details, *see* pages 160 to 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 3·4992 per cent. on the Capital outlay charge at end of year less ½ the outlay of the year.	Excess Revenue.	Excess Expenditure	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Item.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	1,93,210	85,982	1,07,228	...	9·71	...	38,601	68,627	...	6·22	...	1
...	6,66,126	1,42,420	5,23,706	...	12·50	...	1,45,639	3,78,067	...	9·02	...	2
...	31,975	38,727	...	6,752	...	·75	31,683	...	38,435	...	4·24	3
...	...	77,271	...	77,271	...	·44	5,63,599	...	6,40,870	...	3·68	4
...	8,91,311	3,44,400	5,46,911	...	2·32	...	7,79,522	...	2,32,611	...	·99	
...	...	...	...	...	...	...	11,323	...	11,323	...	3·36	5
1,92,568	38,31,295	7,99,842	30,31,453	...	23·82	...	4,44,131	25,87,322	...	20·33	...	6
1,76,025	34,49,711	8,06,121	26,43,590	...	17·46	...	5,27,847	21,15,743	...	13·97	...	7
48,886	9,33,306	1,76,385	7,56,921	...	18·84	...	1,39,358	6,17,563	...	15·25	...	8
28,176	5,49,717	64,794	4,84,923	...	8·54	...	1,98,650	2,86,273	...	5·04	...	9
7,571	1,49,662	51,013	98,649	...	6·29	...	54,662	43,987	...	2·80	...	10
6,301	1,30,944	1,28,744	2,200	...	·01	...	7,92,263	...	7,90,063	...	3·48	11
904	17,953	8,870	9,083	...	2·17	...	14,675	...	5,592	...	1·33	12
27,900	5,69,899	1,14,584	4,55,315	...	4·44	...	3,57,927	97,388	...	·95	...	13
2,386	46,033	18,084	27,949	...	1·74	...	55,528	...	27,579	...	1·72	14
5,527	1,11,892	43,141	68,751	...	3·69	...	64,880	3,871	...	·21	...	15
9,584	1,87,025	58,261	1,28 764	...	2·76	...	1,63,193	...	34,429	...	·74	16
...	...	...	...	...	...	...	32,789	...	32,789	...	3·02	17
...	...	...	...	...	...	...	2,937	...	2,937	...	2·72	18
2,859	55,122	22,607	32,515	...	7·88	...	14,354	18,161	...	4·40	...	19
3,998	76,695	11,992	64,703	...	27·25	...	8,253	56,450	...	23·77	...	20
14,828	2,84,542	1,41,209	1,43,333	...	7·76	...	64,257	79,076	...	4·28	...	21
5,306	1,01,476	52,811	48,665	...	5·31	...	31,891	16,774	...	1·83	...	22
2,729	52,597	17,609	34,988	...	9·54	...	12,803	22,185	...	6·05	...	23
...	...	...	...	...	...	...	6,268	...	6,268	...	1·90	24
5,35,548	1,05,47,869	25,16,067	80,31,802		9·31	...	29,97,989	50,33,813	...	5·84	...	
18,023	3,59,242	1,15,901	2,43,341	...	9·21	...	92,410	1,50,931	...	5·72	...	25
33,280	5,61,628	1,32,987	4,28,641	...	18·07	...	81,296	3,47,345	...	14·64	...	26
39,384	6,32,692	1,61,408	4,71,284	...	7·07	...	2,31,809	2,39,475	...	3·59	..	27
5,826	1,14,667	45,010	69,657	...	5·61	...	43,116	26,541	...	2·14	...	28
124	2,774	3,754	...	980	...	·28	12,333	...	13,313	...	3·78	29
1,329	27,827	15,001	12,826	...	1·32	...	34,003	...	21,177	...	2·18	30
1,762	51,611	8,481	43,130	...	4·85	...	30,978	12,152	...	1·37	...	31
1,174	12,776	9,035	3,741	...	·84	...	15,585	...	11,844	...	2·66	32
748	79,671	12,496	67,175	...	5·47	...	42,974	24,201	...	1·97	...	33
10,335	3,79,411	1,13,809	2,65,602	...	3·58	...	2,59,350	6,252	...	·08	...	34
9,794	1,58,324	45,639	1,12,685	...	14·67	...	25,756	86,929	...	11·32	...	35
17,493	6,36,850	3,05,604	3,31,246	...	4·04	...	2,86,542	44,704	...	·54	...	36
9,532	1,58,405	1,22,118	36,287	...	1·42	...	87,706	...	51,419	...	2·02	37
9,002	1,53,934	63,627	90,307	...	4·95	...	63,826	26,481	...	1·45	...	38
...	...	...	...	...	...	...	179	...	179	...	3·50	39
4,009	66,137	70,633	...	4,496	...	·33	48,235	...	52,731	...	3·83	40
...	...	...	...	...	...	...	14,030	...	14,030	...	3·50	41
1,673	35,287	14,908	20,379	...	1·02	...	70,178	...	49,799	...	2·48	42
28,662	5,59,730	1,29,992	4,29,738	...	7·05	...	2,13,221	2,16,517	...	3·55	...	43
780	14,948	14,704	244	...	·01	...	61,168	...	60,924	...	3·41	44
...	...	...	...	...	...	...	10,575	...	10,575	...	3·50	45
644	12,569	14,660	...	2,091	...	·04	1,59,294	...	1,61,385	...	3·26	46
...	...	...	...	...	...	...	17,167	...	17,167	...	3·50	47
8,783	1,68,668	1,34,100	34,568	...	·38	...	3,09,755	...	2,75,187	...	3·04	48
...	—112	—7,712	7,600	...	·12	...	1,71,774	...	1,64,174	...	2·51	49
...	...	...	...	...	...	...	—10	...	—10	...	...	50
2,02,357	41,87,039	15,26,155	26,60,884	...	3·77	...	23,33,250	2,77,634	...	·39	...	
7,37,905	1,56,26,219	43,86,622	1,12,39,597	...	...	...	61,60,761	50,78,836	...	...	...	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1914-1915.	To end of 1914-1915.	Direct Receipts, Water-rates, etc. (For details, *see* pages 156 to 158.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 130, 131 and 281 to 284.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		21,02,21,848	87,63,778	18,04,43,906	28,10,390	1,35,53,734
Bengal.						
Midnapore Canal	51	83,09,132	...	83,09,132	2,23,591	...
Tidal Canal	52	25,50,805	...	25,50,805	30,371	...
TOTAL		1,08,59,937	...	1,08,59,937	2,53,962	...
United Provinces of Agra and Oudh.						
Ganges Canal	53	3,54,58,407	7,65,373	3,52,14,662	40,16,206	9,85,219
Lower Ganges Canal	54	3,88,25,026	9,860	3,88,25,026	34,39,197	5,43,619
Agra Canal	55	1,15,48,390	1,45,222	1,14,03,965	8,38,004	...
Eastern Jumna Canal	56	48,60,266	15,416	48,47,943	15,25,253	2,53,952
Ghori Nadi Scheme	57	3,88,842	52,519	3,85,699	...	...
Betwa Canal	58	80,10,989	28,326	79,48,387	1,20,145	...
Ken Canal	59	58,97,554	2,83,873	55,56,497	72,229	...
Dassan Canal	60	46,74,872	60,978	46,24,357	70,962	...
Dun Canals	61	13,43,292	6,181	13,43,292	1,25,770	24,980
Bijnor Canals	62	3,11,711	6,229	3,11,711	43,294	14,984
Belan Canal	63	33,315	...	33,315	...	...
Pahuj and Garhman Canals	64	8,13,158	2,499	8,02,230	5,367	...
Ghaggar Canal	65	33,22,950	7,23,444	15,80,668	...	...
Majhgawan Tank	66	2,86,028	64,592	2,86,028	...	...
Gorai Canal	67	5,79,420	2,34,703	3,22,754	...	...
Barwar Lake and Canal	68	3,99,039	61,710	99,903	...	...
Batkhara Tank	69	6,10,797	25,754	25,754	...	...
TOTAL		11,73,64,056	24,86,679	11,36,12,191	1,02,56,427	18,22,754
Punjab.						
Western Jumna Canal, including Sirsa Branch	70	1,68,67,720	71,175	1,68,67,720	30,18,745	2,09,125
Upper Bari Doab Canal	71	2,07,90,607	78,187	2,07,90,607	39,47,124	4,52,948
Sirhind Canal	72	2,44,04,861	90,822	2,42,81,141	38,95,706	18,354
Lower Chenab Canal	73	3,09,40,130	4,96,544	3,09,40,130	84,96,689	70,90,846
Upper Sutlej Inundation Canal	74	17,06,030	7,095	17,06,030	3,99,143	2,12,987
Sidhnai Canal	75	12,91,710	116	12,91,710	5,42,634	1,30,000
Lower Jhelum Canal	76	1,83,95,782	—15,041	1,55,62,967	28,03,381	15,62,192
Indus Inundation Canal	77	27,45,972	3,169	27,45,972	1,77,191	2,49,221
Upper Jhelum Canal	78	4,29,40,282	37,22,557	3,96,86,335	...	...
Upper Chenab Canal	79	3,61,31,583	16,92,338	3,24,30,045	6,25,236	2,01,762
Lower Bari Doab Canal	80	2,16,69,940	14,08,507	1,97,74,831	4,91,361	47,128
TOTAL		21,78,84,617	75,55,469	20,60,77,488	2,43,97,210	1,01,74,563
Burma.						
Yeu Canal	81	48,76,590	5,90,960	26,31,741	...	...
Mandalay Canal	82	56,84,763	50,828	55,91,812	3,08,443	57,631
Shwebo Canal	83	58,69,829	24,110	57,32,467	6,26,524	1,31,868
Mon Canal	84	54,26,743	98,077	53,92,680	1,79,185	29,401
Twantee Canal	85	64,08,791	9,48,031	57,47,041	...	...
TOTAL		2,82,66,716	17,12,006	2,50,95,741	11,14,152	2,18,900
Bihar and Orissa.						
Orissa Project	86	2,66,63,910	74,504	2,64,43,797	5,49,374	...
Sone Project	87	2,59,44,585	10,735	2,59,33,092	17,32,222	...
Dhaka Canal	88	6,15,922	1,236	5,70,830	21,538	...
Tribeni „	89	81,88,721	1,55,577	72,33,320	1,43,266	...
TOTAL		6,14,13,138	2,42,052	6,01,81,039	24,46,400	...
Central Provinces.						
Tank Projects	90	3,50,75,378	44,56,254	2,05,60,007	98,812	5,068
GRAND TOTAL		68,10,85,690	2,52,16,238	61,68,30,309	4,13,77,353	2,57,75,019
Grand Total converted into £ at Rs.15=£1	£	45,405,713	1,681,082	41,122,020	2,758,490	1,718,334

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1914-1915—*contd.*

DURING 1914-15.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less—collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1914-1915. (For details, *see* pages 160 to 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple interest at 3·4992 per cent. on the Capital outlay at end of year less ½ the outlay of the year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
7,37,905	1,56,26,219	43,86,622	1,12,39,597	...	...	...	61,60,761	50,78,836	...	...	...	
...	2,23,591	1,32,836	90,755	...	1·09	...	2,90,753	...	1,99,998	...	2·40	51
...	30,371	1,24,864	...	94,493	...	3·70	89,258	...	1,83,751	...	7·20	52
...	2,53,962	2,57,700	...	3,738	...	·03	3,80,011	...	3,83,749	...	3·53	
...	50,01,425	12,14,984	37,86,441	...	10·75	...	12,18,840	25,67,601	...	7·29	...	53
...	39,82,816	10,32,134	29,50,682	...	7·60	...	13,58,393	15,92,289	...	4·10	...	54
...	8,38,004	3,14,546	5,23,458	...	4·59	...	3,96,507	1,26,951	...	1·11	...	55
...	17,79,205	3,71,395	14,07,810	...	29·04	...	1,69,370	12,38,440	...	25·55	...	56
...	...	...	...	...	...	...	12,577	...	12,577	...	3·26	57
...	1,20,145	2,17,639	...	97,494	...	1·23	2,77,634	...	3,75,128	...	4·72	58
...	72,229	93,927	...	21,698	...	·39	1,89,466	...	2,11,164	...	3·80	59
...	70,962	1,22,977	...	52,015	...	1·13	1,60,749	...	2,12,764	...	4·60	60
...	1,50,750	56,821	93,929	...	6·99	...	46,896	47,033	...	3·50	...	61
...	58,278	27,185	31,093	...	9·97	...	10,798	20,295	...	6·51	...	62
...	...	...	...	...	...	...	1,166	...	1,166	...	3·50	63
...	5,367	12,148	...	6,781	...	·85	28,028	...	34,809	...	4·34	64
...	...	...	...	...	...	...	42,653	...	42,653	...	2·70	65
...	...	...	...	...	...	...	8,879	..	8,879	...	3·10	66
...	...	...	...	...	...	...	7,187	...	7,187	...	2·23	67
...	...	...	...	...	...	...	2,416	...	2,416	...	2·42	68
...	...	...	...	...	...	...	451	...	451	...	1·75	69
...	1,20,79,181	34,63,756	86,15,425	...	7·58	...	39,32,010	46,83,415	...	4·12	...	
...	32,27,870	13,07,508	19,20,362	...	11·38	...	5,88,990	13,31,372	...	7·89	...	70
...	44,00,072	13,72,589	30,27,483	...	14·56	...	7,26,137	23,01,346	...	11·07	...	71
...	39,14,060	11,21,809	27,92,251	...	11·50	...	8,48,057	19,44,194	...	8·01	...	72
...	1,55,87,535	21,94,802	1,33,92,733	...	43·28	...	10,73,969	1,23,18,764	...	39·81	...	73
...	6,12,130	3,29,034	2,83,096	...	16·59	...	59,573	2,23,523	...	13·10	...	74
...	6,72,634	1,48,116	5,24,518	...	40·60	...	45,197	4,79,321	...	37·10	...	75
...	43,65,573	8,33,556	35,42,017	...	22·76	...	5,44,843	29,97,174	...	19·26	...	76
...	4,26,412	3,98,155	28,257	...	1·03	...	96,032	...	67,775	...	2·47	77
...	...	...	...	...	...	...	13,23,574	...	13,23,574	...	3·34	78
...	8,26,998	7,47,390	79,608	...	·24	...	11,05,183	...	10,25,575	...	3·16	79
...	5,38,489	3,54,131	1,84,358	...	·93	...	6,67,318	...	4,82,960	...	2·44	80
...	3,45,71,773	87,97,090	2,57,74,683	...	12·51	...	70,78,873	1,86,95,810	...	9·07	...	
...	...	...	...	...	...	...	81,750	...	81,750	...	3·11	81
5,187	3,60,887	4,49,555	...	88,668	...	1·59	1,94,779	...	2,83,447	...	5·07	82
11,907	7,46,485	2,77,472	4,69,013	...	8·18	...	2,00,169	2,68,844	...	4·69	...	83
2,058	2,06,528	2,09,798	...	3,270	...	·06	1,86,985	...	1,90,255	...	3·53	84
...	...	...	...	...	...	...	1,84,514	...	1,84,514	...	3·21	85
19,152	13,13,900	9,36,825	3,77,075	...	1·50	...	8,48,197	...	4,71,122	...	1·88	
...	5,49,374	5,65,147	...	15,773	...	·06	9,24,017	...	9,39,790	...	3·55	86
...	17,32,222	6,80,929	10,51,293	...	4·05	...	9,07,263	1,44,030	...	·55	...	87
...	21,538	16,371	5,167	...	·90	...	19,953	...	14,786	...	2·59	88
...	1,43,266	1,58,577	...	15,311	...	·21	2,50,387	...	2,65,698	...	3·67	89
...	24,46,400	14,21,024	10,25,376	...	1·70	...	21,01,620	...	10,76,244	...	1·79	
...	1,03,880	77,880	26,000	...	·13	...	6,41,469	...	6,15,469	...	2·99	90
7,57,057	6,63,95,315	1,93,40,897	4,70,54,418	...	7·63	...	2,11,42,941	2,59,11,477	...	4·20	...	
50,470	4,426,354	1,289,393	3,136,961	...	7·63	...	*1,409,529	1,727,432	...	4·20	...	

* Charged in India £1,284,150, in England £125,379.

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1914-1915.

Irrigation and Navigation.	Direct Receipts during the Year.											
Imperial.	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	Total.
Works for which Capital and Revenue Accounts are kept:												
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	9,851	...	...	...	...	12	533	...	75	96	222	10,789
Khusdil Khan Reservoir	6,370	...	41,441	...	9	28	...	107	492	160	29	48,636
Nar Nalla Project	5,329	...	...	...	...	...	...	...	...	...	...	5,329
Nari Weir (Canal)	...	...	...	...	...	...	...	...	...	...	15	15
Total	21,550	...	41,441	...	9	40	533	107	567	256	266	64,769
Bombay.												
Sind.												
Sukkur Canal	1,492	...	...	...	15	1,074	...	...	69	671	760	4,081
Ghar Canal	4,802	...	...	...	341	2,009	...	...	1,168	3,909	6,805	19,084
Sutta Canal	6	...	...	...	...	194	...	...	...	...	120	320
Alibhar Kacheri Canal	610	...	...	...	...	4	...	...	...	...	580	1,194
Marak Great Canal	2,213	...	...	...	...	175	...	...	...	56	440	2,884
Surfrazwah Canal	1,657	...	...	...	...	179	...	...	...	95	188	2,119
Fuleli Canal	29,538	...	151	...	126	3,577	...	...	994	421	4,984	40,091
Hasanaliwah	—82	...	...	...	...	192	...	...	...	...	228	338
Total Sind	40,236	...	151		482	7,704	...	...	2,231	5,152	14,105	70,061
Deccan and Gujarat.												
Sahiat Tank	3,781	...	...	...	...	50	...	...	...	...	400	4,231
Tranza Nagrama Tank	807	...	...	...	...	70	...	...	...	...	235	1,112
Wangroli Tank	5,299	...	...	...	...	27	...	...	...	...	759	6,085
Savali Tank	8,327	...	...	...	...	3	...	...	...	...	760	9,090
Hartala Tank	74	...	...	...	714	57	...	...	...	...	334	1,179
Mhasva Tank	954	...	...	...	84	201	...	...	...	...	308	1,547
Jamda Canals	5,919	...	6	...	1,876	554	...	...	27	...	178	8,560
Parsul Tank	4,563	...	...	...	...	...	...	...	1	...	37	4,601
Pravara River Works—Ojhar Canal	78	...	...	...	10	2,734	...	...	147	8	137	3,114
Bhatodi Tank	3,915	...	...	...	525	116	...	...	5	...	394	4,955
Kasurdi Tank	341	...	...	...	...	16	...	...	...	...	353	710
Shirsuphal Tank	1,995	...	...	...	...	130	...	...	...	23	618	2,766
Bhadalvadi Tank	5,936	...	...	...	200	45	...	...	...	...	20	6,201
Koregaon Tank	1,443	...	...	...	...	35	...	...	...	...	...	1,478
Ashti Tank	12,552	...	...	...	2,177	10,703	...	...	18	...	...	25,450
Pathri Tank	6,117	...	137	...	...	335	...	...	...	...	32	6,621
Revari Canal	3,615	...	...	...	...	33	...	...	36	...	...	3,684
Upper Man River Works	3,787	...	...	...	...	45	...	...	37	...	202	4,071
Yerla River Irrigation Works	19,982	...	...	...	...	545	...	...	2	...	...	20,529
Chikhli Canal	593	...	...	...	...	24	...	...	50	...	...	667
Maini Tank	7,048	...	...	...	...	...	...	...	...	...	...	7,048
Muchkundi Tank	...	...	...	...	...	1,264	...	...	...	...	100	1,364
Gokak Canal, 1st Section	41,801	...	317	...	600	1,511	12,630	...	2	...	2,605	59,466
Dambal Tank	754	...	...	...	...	820	...	...	...	...	60	1,634
Medleri Tank	736	...	...	...	...	186	...	...	...	...	...	922
Madag Tank	2,494	...	...	...	25	89	...	...	...	...	...	2,608

Asundi Tank	627	...	...	...	...	134	...	...	...	...	...	761
Dharma Canal	1,367	...	...	...	...	...	...	...	...	...	112	1,479
TOTAL DECCAN AND GUJARAT	1,44,905	...	460	...	6,211	19,727	12,630	...	325	31	7,644	1,91,933
	1,85,141	...	611	...	6,693	27,431	12,630	...	2,556	5,183	21,749	2,61,994
Deduct—Provincial share under the Contract	*92,570*	...	*306*	...	*3,347*	*13,715*	*6,315*	...	*1,278*	*2,591*	*10,875*	*1,30,997*
TOTAL	92,571	...	305	...	3,346	13,716	6,315	...	1,278	2,592	10,874	1,30,997
Bengal.												
Orissa Coast Canal (*see also under Bihar and Orissa*)	...	...	...	...	8	*—60*	...	7,966	11	...	1,775	9,700
Calcutta and Eastern Canals	...	...	1,819	...	98	221	...	3,00,611	4,244	...	14,085	3,21,078
Madaripur Bheel route Project	...	...	...	...	...	...	...	64,790	9	...	2,723	67,522
	...	...	1,819	...	106	161	...	3,73,367	4,264	...	18,583	3,98,300
Deduct—Provincial share under the Contract	...	...	*909*	...	*53*	*81*	...	*1,86,683*	*2,132*	...	*9,292*	*1,99,150*
TOTAL	...	...	910		53	80	...	1,86,684	2,132	...	9,291	1,99,150
Rajputana.												
Tanks in Ajmere Sub-Collectorate	3,577	...	...	...	...	178	...	...	...	463	3,375	7,593
„ Beawar „	3,923	...	...	...	...	...	...	...	121	241	792	5,077
„ Todgarh „	1,612	...	...	...	...	...	...	...	...	36	279	1,927
TOTAL	9,112	...	...	...	...	178	...	...	121	740	4,446	14,597
Punjab.												
Shahpur Canal	96,133	...	...	...	1,628	...	...	...	...	...	5	97,766
Ghaggar Canal	7,965	...	...	...	...	...	...	...	...	...	...	7,965
TOTAL	1,04,098	...	...	...	1,628	...	...	...	...	...	5	1,05,731
Bihar and Orissa.												
Orissa Coast Canal (*see also under Bengal*)	...	...	...	...	...	37	...	3,920	1	...	450	4,408
Saran Project	...	...	...	...	1,491	500	...	...	...	...	...	1,991
	...	...	...	...	1,491	537	...	3,920	1	...	450	6,399
Deduct—Provincial share under the Contract	...	...	...	...	*745*	*269*	...	*1,960*	...	...	*225*	*3,199*
TOTAL	...	...		...	746	268	...	1,960	1	...	225	3,200
Total works for which Capital and Revenue Accts. are kept	2,27,331	...	42,656	...	5,782	14,282	6,848	1,88,751	4,099	3,588	25,107	5,18,444
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Shikarpur Canals	4,931	...	155	...	17	3,774	...	...	1,177	604	2,383	13,041
Hyderabad Canals	8,651	...	3	...	...	954	...	...	1,056	679	1,858	13,201
Fuleli Canals	196	...	...	...	...	233	...	...	1	...	536	966
Karachi Canals	2,150	...	...	...	263	1,738	...	...	20	33	5,191	9,395
Western Nara Canal	6,732	...	...	...	849	5,201	...	...	904	1,558	10,609	25,943
Nasik and Ahmednagar Irrigation District	...	...	...	...	...	...	...	...	...	...	329	329
Nasrat Canals District	1,280	...	...	...	...	24	...	...	21	6	439	1,770
Gujrat Irrigation do.	11,349	...	...	...	...	2,470	...	...	...	...	2,660	16,479
Poona Irrigation do.	669	...	...	...	...	...	...	...	...	...	...	669
Dharwar District	671	...	...	...	...	314	...	...	1	...	540	1,526
Belgaum do.	...	...	...	...	...	...	...	...	..	...	275	275
Bijapur do.	...	...	...	...	...	122	...	...	...	...	...	122
West Khandesh District	591	...	...	...	...	...	...	...	...	...	...	591
Surat and Broach do.	...	...	...	...	...	14	...	...	...	...	1	15
	37,220	...	158	...	1,129	14,844	...	...	3,180	2,880	24,911	84,322
Deduct—Provincial share under the Contract	*18,610*	...	*79*	...	*564*	*7,422*	...	...	*1,590*	*1,440*	*12,456*	*42,161*
TOTAL	18,610	...	79	...	565	7,422	...	...	1,590	1,440	12,455	42,161
	18,610	..	79	...	565	7,422	...	...	1,590	1,440	12,455	42,161
Carried over	2,27,331	...	42,656	...	5,782	14,282	6,848	1,88,751	4,099	3,588	25,107	5,18,444

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1914-1915—*contd.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*contd.*												
Imperial—*contd.*												
Brought forward	Rs. 2,27,331	Rs. ...	Rs. 42,656	Rs. ...	Rs. 5,782	Rs. 14,282	Rs. 6,848	Rs. 1,88,751	Rs. 4,099	Rs. 3,588	Rs. 25,107	Rs. 5,18,444
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.	18,610	...	79	...	565	7,422	...	...	1,590	1,440	12,455	42,161
Bengal.												
Nadia Rivers	...	...	...	...	5	...	...	15,899	...	...	467	16,371
Gaighatha and Baxi Khals	...	...	...	...	...	...	...	...	...	...	5,032	5,032
	...	...	...	...	5	...	...	15,899	...	...	5,499	21,403
Deduct—Provincial share under the Contract					*3*		...	*7,949*	...	...	*2,750*	*10,702*
TOTAL		...	...	...	2		...	7,950	...	...	2,749	10,701
Punjab.												
Muzaffargarh Canal	2,53,968	...	479	...	10,404	1,015	...	...	...	118	708	2,66,692
Lower Sutlej Inundation Canals	3,32,257	...	96	...	1,210	249	...	...	599	425	635	3,35,471
Chenab Inundation Canals	2,16,239	...	81	...	667	1,318	...	...	300	737	336	2,19,678
TOTAL	8,02,464	...	656	...	12,281	2,582	...	...	899	1,280	1,679	8,21,841
Total works for which only Revenue Accounts are kept	8,21,074	...	735	...	12,848	10,004	...	7,950	2,489	2,720	16,883	8,74,703
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Delhi Province.												
Nazafgarh Jhil	837*	...	...	...	...	...	...	...	...	...	...	837
Bengal.												
Eden Canals	19,068	...	...	...	...	155	...	...	11	...	505	19,739
Deduct—Provincial share under the Contract	*9,534*	...	...	...	...	*78*	...	...	*5*	...	*252*	*9,869*
TOTAL	9,534	...	...	...	...	77	...	...	6	...	253	9,870
Punjab.												
Bari Doab Canal (Waste Lands)	...	...	...	...	...	...	...	...	...	...	349	349
Bihar and Orissa.												
Teur Canal	3,227	...	...	...	...	269	...	...	3	...	102	3,601
Deduct—Provincial share under the Contract	*1,613*	...	...	...	...	*135*	...	...	*2*	...	*51*	*1,801*
TOTAL	1,614	...	...	...	...	134	...	...	1	...	51	1,800
Total works for which neither Revenue nor Capital Accounts are kept	11,985	...	...	...	...	211	...	...	7	...	653	12,856
Total Imperial	10,60,390	...	43,391	...	18,630	24,497	6,848	1,96,701	6,595	6,208	42,643	14,06,003

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Madras.												
Peddanaidu Tank of Chinnarowpalum	...	...	...	...	...	...	...	...	...	...	120	120
Ponnalur Tank Project	...	...	...	...	...	...	...	...	...	...	32	32
Hajepuram	...	...	...	...	...	...	...	...	...	...	725	725
Chembrambakam Tank	...	...	...	...	146	77	...	...	26	...	...	249
Palar Anicut	...	...	...	...	804	120	...	...	188	...	2,751	3,863
Pelandorai Tank	...	...	...	...	324	62	...	...	60	...	...	446
Buckingham Canal	...	...	...	...	1,959	1,813	...	63,826	147	...	614	68,359
Madras Water-supply and Irrigation Extension Project	...	...	...	24,374	22	734	...	...	84	...	143	25,357
Chilka Lake Canal	...	...	...	...	52	...	...	...	...	...	...	52
Ganjam Gopalapur Canal	...	...	...	...	15	39	...	...	...	...	...	54
Vedaranniyam Canal	...	...	...	...	7	...	...	1,257	...	4	...	1,268
Vriddhachalam Anicut	...	...	...	...	119	1	...	...	2	...	...	122
Mehamattur do.	...	...	...	...	104	36	...	...	...	...	...	140
Valluru do.	...	...	...	...	96	14	...	...	5	...	...	115
Muradur do.	...	...	...	...	...	1,373	...	...	...	...	492	1,865
Thadapalle Channel	...	...	...	...	...	438	...	...	32	...	90	560
Arkenkotta do.	...	...	...	...	...	37	...	...	...	...	41	78
Kalingaroyen do.	...	...	...	...	20	953	...	...	16	...	151	1,140
Sagileru Project	...	...	...	...	1	...	...	...	33	...	...	34
Munyeru do.	...	...	...	...	49	...	...	...	100	...	1,043	1,192
Nandyar Channel Extension	...	...	...	...	...	337	...	...	—35	...	19	321
Ganjam Minor River System	...	...	...	...	25	166	...	...	...	...	8	199
TOTAL	...	...	...	24,374	3,743	6,200	...	65,083	658	4	6,229	1,06,291
Bombay.												
Provincial share under the Contract	92,570	...	306	...	3,347	13,715	6,315	...	1,278	2,591	10,875	1,30,997
Bengal.												
Provincial share under the Contract	...	...	909	...	53	81	...	1,86,683	2,132	...	9,292	1,99,150
United Provinces of Agra and Oudh.												
Bara Muafi Tank	...	...	...	...	22	...	...	...	...	...	...	22
Khaptea Tank	...	...	...	...	—12	...	...	...	...	...	194	182
Manikpur Tank	169	...	...	...	...	...	...	...	...	...	...	169
Seori Lakes	...	...	3	...	13	...	...	...	...	...	210	226
Kalyanpur Tank and Canals	...	...	...	...	21	...	...	...	...	...	55	76
Rohilkhand Canals	1,56,728	5,676*	176	...	5,043	...	2,635	...	667	729	14	1,71,668
Bundelkhand Irrigation Works — Jhansi Lakes	7,866	...	10	...	263	...	...	...	...	...	745	8,884
Bundelkhand Irrigation Works — Hamirpur Lakes	1,903	...	8	...	231	...	...	...	...	...	243	2,375
TOTAL	1,66,666	5,676	197	...	5,571	...	2,635	...	667	729	1,461	1,83,602
Bihar and Orissa.												
Provincial share under the Contract	...	...	...	...	745	269	...	1,960	...	...	225	3,199
Central Provinces and Berar.												
Garmasi Tank	1,983	...	...	...	...	...	...	...	...	...	72	2,055
Majhgawan Hansraj	124	...	...	...	...	...	...	...	...	...	6	130
	2,107	...	...	...	...	...	...	...	...	...	78	2,185
Total works for which Capital and Revenue Accounts are kept.	2,61,343	5,676	1,412	24,374	13,459	20,265	8,950	2,53,726	4,735	3,324	28,160	6,25,424
Carried over — Provincial	2,61,343	5,676	1,412	24,374	13,459	20,265	8,950	2,53,726	4,735	3,324	28,160	6,25,424
Carried over — Imperial	10,60,390	...	43,391	...	18,630	24,497	6,848	1,96,701	6,595	6,308	42,643	14,06,003

*Recoveries by the Civil Department.

No. 62.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1914-1915—*contd.*

Irrigation and Navigation—*contd.*	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	10,60,390	...	43,391	...	13,630	24,497	6,848	1,96,701	6,595	6,308	42,643	14,06,603
Brought forward { Provincial	2,61,343	5,676	1,412	24,374	13,459	20,265	8,950	2,53,726	4,735	3,324	28,160	6,25,424
Provincial—*contd.*												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Provincial share under the Contract	18,610	...	79	...	564	7,422	...	...	1,590	1,440	12,456	42,161
Bengal.												
Provincial share under the Contract	...	...	...	...	3	...	...	7,949	...	...	2,750	10,702
Punjab.												
Shahpur Canal	47,544	...	1	...	...	33	926	...	...	...	106	48,610
Ravi Inundation Canals	1,379	...	...	...	...	...	...	...	...	...	...	1,379
Total	48,923	...	1	...	...	33	926	...	...	...	106	49,989
Burma.												
Mandalay District	...	82,056	553	...	63	1,120	...	3,650	41	...	108	87,591
Myingyan "	...	3,867	...	...	...	85	...	...	21	...	...	2,973
Shwebo "	...	8,454	...	...	...	1,485	...	...	26	...	...	9,965
Kyaukse "	792	6,22,177	394	...	...	8,670	...	...	805	...	57	6,32,895
Meiktila "	...	1,78,920	329	...	20	1,572	...	...	1,242	...	77	1,82,160
Minbu "	...	1,53,455	...	...	...	9,160	...	...	231	...	279	1,63,125
Yamethin "	...	56,456	2,470	...	46	1,682	...	...	341	...	4	60,999
Pegu "	...	...	25	...	...	9,092	...	1,43,034	646	...	1,602	1,54,399
Thatôn "	...	...	...	...	...	1,100	...	2,458	163	...	352	4,073
Magwe "	...	1,736	...	...	...	...	...	...	...	...	...	1,736
Total	792	11,07,121	3,771	...	129	33,966	...	1,49,142	3,516	...	2,479	13,00,916
Central Provinces.												
Tank Projects	34,781	...	1,945	...	...	668	...	...	34	5	3,195	40,628
Total works for which only Revenue Accounts are kept	1,03,106	11,07,121	5,796	...	696	42,089	926	1,57,091	5,140	1,445	20,986	14,44,396
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Madras	*8	...	18,930	...	1,927	8,147	...	11,202	(*a*)1,270	*11,852	(*b*)12,148	65,484
Bengal.—Provincial share under the Contract	9,534	...	...	...	...	78	...	...	5	...	252	9,869
Punjab	...	...	...	...	...	...	...	...	...	...	*3,128	3,128
Bihar and Orissa.—Provl. share under the Contract	1,613	...	...	...	...	135	...	...	2	...	51	1,801
Central Provinces	...	...	...	...	...	...	...	...	...	...	308	308
Total works for which neither Capital nor Revenue Accounts are kept	11,155	...	18,930	...	1,927	8,360	...	11,202	1,277	11,852	15,887	80,590
Total Provincial	3,75,604	11,12,797	26,138	24,374	16,082	70,714	9,876	4,22,019	11,152	16,621	65,033	21,50,410
Total Irrigation and Navigation	14,35,994	11,12,797	69,529	24,374	31,712	95,211	16,724	6,18,720	17,747	22,929	1,07,676	35,56,413

AGRICULTURAL.

Imperial.

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.—Mograhat Drainage Project	...	...	...	...	...	749	...	19,543	...	...	186	20,478
Deduct—Provincial share under the Contract	...	...	...	...	...	*374*	...	*9,772*	...	...	*93*	*10,239*
TOTAL	...	...	...	...	...	375	...	9,771	...	...	93	10,239
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bombay	9,734	...	15	...	45	4,492	...	...	2,526	...	12,840	30,652
Deduct—Provincial share under the Contract	*4,867*	...	*8*	...	*22*	*2,246*	...	...	*1,263*	...	*6,920*	*15,326*
TOTAL	4,867	...	7	...	23	2,246	...	...	1,263	...	6,920	15,326
Bengal	...	...	...	...	3	7,739	...	...	1,672	...	(*c*)66,582	75,996
Deduct—Provincial share under the Contract	...	...	...	...	*2*	*3,869*	...	...	*836*	...	*33,291*	*37,998*
TOTAL	...	...	...	...	1	3,870	...	...	836	...	33,291	37,998
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	945	...	...	945
Bihar and Orissa	...	...	...	...	64	9,447	...	...	114	6	(*d*)52,952	62,583
Deduct—Provincial share under the Contract	...	...	...	...	*32*	*4,724*	...	...	*57*	*3*	*26,476*	*31,292*
TOTAL	...	...	...	...	32	4,723	...	...	57	3	26,476	31,291
Total Imperial	4,867	...	7	...	56	11,214	...	9,771	3,101	3	66,780	95,799

Provincial.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma—Irrawady Embankments	...	...	...	...	421	...	...	...	496	...	78	995
Burma—Thongwa Island Embankment	...	...	...	...	55	...	...	...	...	...	...	55
TOTAL	...	...	...	...	476	...	...	...	496	...	78	1,050
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.—Provincial share under the Contract	...	...	..	...	...	374	...	9,772	...	...	93	10,239
United Provinces—Tanks in Jhansi District	...	...	1	...	70	...	...	...	...	...	327	398
United Provinces—Tanks in Hamirpur District	86	...	...	...	...	...	...	...	...	...	...	86
United Provinces—Tanks in Banda District	324	...	...	...	...	...	...	...	...	...	...	324
	410	...	1	...	70	...	...	...	...	...	327	808
Burma.—Maubin Embankment, Maubin District	...	...	...	...	251	...	...	...	...	...	12	263
Sittang Embankment, Pegu District	...	...	...	...	...	...	...	...	166	...	...	166
TOTAL	...	...	...	...	251	...	...	...	166	...	12	429
Total works for which only Revenue Accounts are kept.	410	...	1	...	321	374	...	9,772	166	...	432	11,476
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Madras	...	...	...	...	39,478	11,208	...	239	119	24	6,001	57,069
Bombay—Provincial share under the Contract	4,867	...	8	...	22	2,246	...	...	1,263	...	6,920	15,326
Bengal—Provincial share under the Contract	...	...	...	...	2	3,869	...	...	836	...	33,291	37,998
United Provinces	3,942	...	...	...	74	...	...	...	...	...	...	4,016
Burma	...	...	...	...	...	...	...	...	8	...	...	8
Bihar and Orissa—Provincial share under the Contract	...	...	...	...	32	4,724	...	...	57	3	26,476	31,292
Central Provinces	...	8,777*	...	...	...	...	...	...	...	...	...	8,777
Total works for which neither Capital nor Revenue Accounts are kept.	8,809	8,777	8	...	39,608	22,047	...	239	2,283	27	72,688	1,54,486
Total Provincial	9,219	8,777	9	...	40,405	22,421	...	10,011	2,945	27	73,198	1,67,012
Total Agricultural	14,086	8,777	16	...	40,461	33,635	...	19,782	6,046	30	1,39,978	2,62,811
GRAND TOTAL	14,50,080	11,21,574	69,545	24,374	75,173	1,28,846	16,724	6,38,502	23,793	22,959	2,4.,054	28,19,224
Grand Total converted into £ at R15=											£	**254,615**

* Recoveries by the Civil Department.

(*a*) R42 by Civil Department. (*b*) R7,879 by Civil Department. (*c*) R49,450 by Civil Department. (*d*) R50,592 by Civil Department.

No. 62A.—Summary of Receipts from Minor Works and Navigation during the Year 1914-1915.

Provinces.	Imperial.					Provincial.					Grand Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	64,769	...	...	...	64,769	...	...	...	...	...	64,769
Ditto, Delhi Province	...	...	8 7	...	837	...	...	...	...	...	837
Madras	...	...	...	...	...	1,06,291	...	65,484	57,069	2,28,844	2,28,844
Bombay	1,30,997	42,161	...	15,326	1,88,484	1,30,997	42,161	...	15,326	1,88,484	3,76,968
Bengal	1,99,150	10,701	9,870	48,237	2,67,958	1,99,150	10,702	9,869	48,237	2,67,958	5,35,916
U. P. of Agra and Oudh	...	...	...	...	...	1,83,602	...	...	4,824	1,88,426	1,88,426
Rajputana	14,597	...	...	...	14,597	...	...	...	...	...	14,597
Punjab	1,05,731	8,21,841	349	945	9,28,866	...	49,989	3,128	...	53,117	9,81,983
Burma	...	...	...	...	...	...	13,00,916	...	1,487	13,02,403	13,02,403
Bihar and Orissa	3,200	...	1,800	31,291	36,291	3,199	...	1,801	31,292	36,292	72,583
Central Provinces	...	...	...	...	...	2,185	40,628	308	8,777	51,898	51,898
Total	5,18,444	8,74,703	12,856	95,799	15,01,802	6,25,424	14,44,396	80,590	1,67,012	23,17,422	38,19,224
Total India converted into £ at R15=£1 . £											**254,615**

No. 63.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1914-1915.

IRRIGATION AND NAVIGATION.	IMPERIAL.										PROVINCIAL.									GRAND TOTAL.
	India.		N.-W. F. Province.	Madras.	Bombay.	Bengal.	U. P.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	TOTAL.	
	Delhi Province.	Baluchistan.		Coorg.			Rajputana.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay:																				
(*See* pages 180 to 185)																				
Works	...	1,76,455	..	...	19,302	81,050	387	...	36,314	3,13,508	2,09,571	19,302	81,050	1,02,795	...	...	36,314	5,11,768	9,60,800	12,74,308
Establishment	...	28,444	...	...	3,865	9,717	117	...	6,925	49,068	37,307	3,865	9,717	20,893	...	..	6,925	1,07,361	1,86,068	2,35,136
Tools and Plant	...	—18,736	...	...	276	2,73,129	6	...	—1	2,54,674	26,805	276	2,73,128	—2,733	...	...	—2	40,406	3,37,880	5,92,554
Suspense	...	—118	...	...	...	338	4,833	...	...	5,053	...	...	339	—2,478	...	...	...	...	—2,139	2,914
Less—Receipts on Capital Account.	...	*182*	...	...	*50*	*8,928*	...	...	...	*9,160*	*1,103*	*49*	*8,927*	...	...	...	...	*415*	*10,494*	*19,654*
NET, TOTAL	...	1,85,863	...	...	23,393	3,55,306	5,343	...	43,238	6,13,143	2,72,580	23,394	3,55,307	1,18,477	...	...	43,237	6,59,120	14,72,115	20,85,258
Revenue Outlay:																				
(*See* pages 186 to 188)																				
Works	...	4,188	...	...	13,946	699	7,107	2,454	268	28,662	—2,639	13,946	699	6,273	...		267	...	18,546	47,208
Repairs	...	38,275	...	...	1,84,342	2,50,994	21,958	29,462	5,901	5,30,932	3,45,348	1,84,342	2,50,994	50,999	...	..	5,901	1,410	8,38,994	13,69,926
Establishment	...	20,810	...	...	64,178	59,197	10,540	43,214	4,960	2,02,899	70,384	64,178	59,198	(*a*)76,871	...	...	4,960	642	2,76,233	4,79,132
Tools and Plant	...	318	...	...	3,269	21,874	436	126	2,980	29,003	—48	3,269	21,873	6,399	...	...	2,981	21	34,495	63,498
Refunds of Revenue	...	1	...	...	108	75	...	...	...	184	476	108	76	85	...	...	...	...	745	929
TOTAL	...	63,592	...	...	2,65,843	3,32,839	40,041	75,256	14,109	7,91,680	4,13,521	2,65,843	3,32,840	1,40,627	...	...	14,109	2,073	11,69,013	19,60,693
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	1,19,410	...	...	81,618	...	2,01,028	...	1,19,411	...	...	..	1,74,838	...	1,16,599	4,10,848	6,11,876
Repairs	...	...	...	...	4,12,756	17,616	...	4,59,545	...	8,89,917	...	4,12,756	17,616	...	19,441	3,63,256	...	27,900	8,40,969	17,30,886
Establishment	...	...	...	...	1,16,400	27,647	...	2,73,766	...	4,17.813	...	1,16,400	27,648	...	21,949	2,85,897	...	35,943	4,87,837	9,05,650
Tools and Plant	...	...	...	...	6,945	2,587	...	7,080	...	16 612	...	6,944	2,587	...	...	15,215	...	1,984	26,730	43,342
Refunds of Revenue	...	...	...	...	...	...	...	4,730	...	4,730	...	...	..	...	...	2,463	...	629	3.092	7,822
Suspense	...	...	...	...	...	1,192	...	—8,585	...	--7,393	...	...	1,192	...	...	—1,540	...	...	—348	—7,741
TOTAL	...	...	...	...	6,55,511	49,042	...	8,18,154	...	15,22,707	...	6,55,511	49,043	...	41,390	8,40,129	...	1,83,055	17,69,128	32,91,835
Carried over	...	2,49,455	...	...	9,44,747	7,37,187	45,384	8,93,410	57,347	29,27,530	6,86,101	9,44,748	7,37,190	2,59,104	41,390	8,40,129	57,346	8,44,248	44,10,256	73,37,786

(*a*) Includes R317 outlay by Civil Officers.

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No. 63.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial and Provincial Funds during the Year 1914-15—*continued.*

	IMPERIAL.										PROVINCIAL.										GRAND TOTAL.
	India.		N.-W. Frontier.	Madras	Bombay.	Bengal.	U. P.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	Assam.	TOTAL.	
	Delhi Province.	Baluchistan.		Coorg.			Rajputana.														
IRRIGATION AND NAVIGATION—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	...	2,49,455	...	...	9,44,747	7,37,187	45,384	8,93,410	57,347	29,27,53	6,86,101	9,44,748	7,37,190	2,59,104	41,390	8,40,129	57,346	8,44,248	..	44,10,256	73,37,786
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works	...	24,029	(*a*)9,657	...	...	63,826	719	30,240	...	1,28,471	2,11,010	...	63,826	...	(*h*) 58,549	4,100	...	38,551	...	3,76,036	5,04,507
Repairs	...	...	(*b*)20,574	...	...	31,332	...	...	895	52,801	19,14,930	...	31,331	...	(*i*)17,672	5,381	895	1,493	...	19,71,702	20,24,503
Establishment	*1,198	31,867	(*c*)13,101	...	...	43,526	217	52,288	436	1,42,633	7,27,735	...	43,526	...	(*j*)57141	1,893	436	12,770	...	8,43,501	9,86,134
Tools and Plant	...	920	143	...	...	109	11	2,397	76	3,656	23,851	...	109	...	7,444	5,736	77	7,345	...	44,562	48,218
Refunds of Revenue	...	...	...	...	...	...	...	...	1	1	4,279	...	...	...	...	...	1	...	...	4,280	4,281
Suspense	...	...	...	...	...	...	...	—1,018	...	—1,018	...	...	...	...	2	...	...	...	...	2	—1,016
Deduct—Outlay from contributions	...	...	...	...	...	...	...	...	...	...	*22,882*	...	...	...	...	...	...	...	...	*22,882*	*22,882*
TOTAL	1,198	56,816	43,475	...	...	1,38,793	947	83,907	1,408	3,26,544	(*g*)28,58,923	...	1,38,792	...	1,40,808	17,110	1,409	60,159	...	32,17,201	35,43,745
TOTAL IRRIGATION AND NAVIGATION	1,198	3,06,271	43,475	...	9,44,747	8,75,980	46,331	9,77,317	58,755	32,54,074	35,45,024	9,44,748	8,75,982	2,59,104	1,82,198	8,57,239	58,755	9,04,407	...	76,27,457	1,08,81,531
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital:																					
(*See* page 185)																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	20,872	...	39,815	...	...	...	60,687	60,687
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	4,487	...	8,537	...	...	...	13,024	13,024
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	596	...	...	...	707	707
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	25,470	...	48,948	...	...	...	74,418	74,418
Revenue Outlay:																					
(*See* page 188)																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,208	...	...	...	12,208	12,208
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,04,458	...	...	...	1,04,458	1,04,458
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,026	...	..	...	24,026	24,026
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,007	...	...	...	9,007	9,007
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,49,699	...	...	...	1,49,699	1,49,699
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	30,481	...	31,436	...	...	...	61,917	61,917
Repairs	...	...	...	...	...	9,232	...	...	...	9,232	...	...	9,232	2,808	...	50,805	...	...	...	62,845	72,077
Establishment	...	...	...	...	...	5,156	...	...	...	5,156	...	...	5,156	5,925	...	14,284	...	...	...	25,365	30,521
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	539	...	1,145	...	...	...	1,684	1,684
TOTAL	...	...	...	...	...	14,388	...	...	...	14,388	...	...	14,388	39,753	...	97,670	...	...	...	1,51,811	1,66,199

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	1,693	(d)1,47,712	10,287	...	4,696	22,943	1,87,331	58,444	(k)1,47,711	10,287	54,942	...	25,608	22,943	...	60,531	3,80,466	5,67,797
Repairs	...	...	...	2,937	3,47,057	3,46,245	...	12,328	61,126	7,69,693	6,47,112	3,47,057	3,46,243	51,698	...	3,662	61,127	1,889	4,815	14,68,606	22,38,299
Establishment	...	...	...	992	1,47,025	(e)1,18,498	...	3,469	(f)32,437	3,02,421	1,44,901	1,47,026	(l)1,18,498	67,951	...	5,203	(m)32,436	406	(n)2,354	5,18,775	8,21,196
Tools and Plant	...	...	...	69	8,999	14,711	...	239	998	25,016	14,090	8,998	14,710	3,887	...	1,766	998	27	...	44,476	69,492
Refunds of Revenue	...	...	...	...	2	2	...	...	...	4	84	3	1	...	...	...	...	...	...	88	92
Suspense	...	...	...	...	—10,920	393	...	...	—7,714	—18,241	...	—10,920	392	...	...	...	—7,714	...	...	—18,242	— 36,483
TOTAL	...	...	...	5,691	6,39,875	4,90,136	...	20,732	1,09,790	12,66,224	8,64,631	6,39,875	4,90,134	1,78,478	...	41,239	1,09,790	2,322	67,700	23,94,169	36,60,393
TOTAL AGRICULTURAL	...	...	...	5,691	6,39,875	5,04,524	...	20,732	1,09,790	12,80,612	8,64,631	6,39,875	5,04,522	2,43,701	...	3,37,556	1,09,790	2,322	67,700	27,70,097	40,50,709
GRAND TOTAL	1,198	3,06,271	43,475	5,691	15,84,622	13,80,504	46,331	9,98,049	1,68,545	45,34,686	44,09,655	15,84,623	13,80,504	5,02,805	1,82,198	11,94,795	1,68,545	9,06,729	67,700	1,03,97,554	1,49,32,240
Deduct—Outlay in England	...	*3,794*	...	...	...	...	...	...	...	*3,794*	...	...	...	...	...	...	...	...	...	...	*3,794*
Outlay in India	1,198	3,02,477	43,475	5,691	15,84,622	13,80,504	46,331	9,98,049	1,68,545	45,30,892	44,09,655	15,84,623	13,80,504	5,02,805	1,82,198	11,94,795	1,68,545	9,06,729	67,700	1,03,97,554	1,49,28,446

Outlay in India converted into £ at R15=£1	£	995,230
OUTLAY IN ENGLAND		253
GRAND TOTAL	£	995,483

(a) Includes R207 outlay by Civil Officers.
(b) „ 20,403 „ „
(c) „ 11,038 „ „
(d) „ 5,719 „ „
(e) „ 10,657 „ „
(f) „ 2,290 „ „
* Outlay by Civil Officers.

(g) Includes the following outlay by Civil Officers:—

	R
Works	8,897
Repairs	5,56,811
Establishment	1,28,098
Tools and Plant	810
Refunds of Revenue	4,203
Deduct—Outlay from contributions	*22,882*
TOTAL	R 6,75,937

(h) Includes R15,538 outlay by Civil Officers.
(i) „ R10,933 „ „
(j) „ R11,589 „ „
(k) „ R5,719 „ „
(l) „ R10,657 „ „
(m) „ R2,291 „ „
(n) „ R273 „ „

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier.	Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
			Proper.	Coorg.			Proper.	Rajputana.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
Imperial	3,03,675	43,475	...	5,691	15,84,622	13,80,504	...	46,331	9,98,049	...	1,68,545	...	...	45,30,892	302,060	253	302,313
Provincial	...	...	44,09,655	...	15,84,623	13,80,504	5,02,805	...	1,82,198	11,94,795	1,68,545	9,06,729	67,700	1,03,97,554	693,170	...	693,170
	3,03,675	43,475	44,09,655	5,691	31,69,245	27,61,008	5,02,805	46,331	11,80,247	11,94,795	3,37,090	9,06,729	67,700	1,49,28,446	995,230	253	995,483

No. 63A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1914-15.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Receipts on Capital Account.	NET TOTAL.
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	8,691	548	...	...	...	...	9,239	6,77,481	96,168	22,940	...	7,96,589	*371*	7,96,218
Khushdil Khan Reservoir	73,934	9,361	—19,932	...	...	...	63,363	13,51,821	1,83,767	35,819	...	15,71,407	*403*	15,71,004
Anambar Flood Channel	...	...	—53	...	...	...	—53	82,523	13,662	7,069	...	1,03,254	...	1,03,254
Nari Weir	67,861	15,015	727	...	*182*	...	83,421	1,27,027	25,118	1,499	...	1,53,644	*182*	1,53,462
Nar Nullah	...	...	...	—118	...	...	—118	7,96,238	1,53,294	24,779	415	9,74,726	*1,328*	9,73,398
Surkhab Project	25,969	3,520	522	...	...	...	30,011	25,969	3,520	522	...	30,011	...	30,011
North-West Frontier Province. TOTAL	1,76,455	28,444	—18,736	—118	*182*	...	1,85,863	30,61,059	4,75,529	92,628	415	36,29,631	*2,284*	36,27,347
Outlay on Projects classed as Productive (*b*)	...	...	...	...	...	...	...	14,37,206	3,84,353	58,663	...	18,80,222	*1,620*	18,78,602
Bombay.														
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	2,34,164	85,769	4,528	...	3,24,461	*144*	3,24,317
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,338	70,183	9,354	...	3,53,375	*690*	3,52,685
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Revari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	—1,395	—300	—21	...	...	...	—1,716	2,06,611	27,111	1,769	...	2,35,491	*743*	2,34,748
Trawza Nagrama Tank	...	...	...	...	...	...	...	2,22,942	14,168	924	...	2,38,034	*2*	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	30,269	1,974	...	2,34,426	*247*	2,34,179
Victoria Tank	39	9	...	...	*227*	...	—179	45,340	9,461	543	...	55,344	*580*	54,764
Gokak Canal, 1st section and storage works	...	...	...	...	...	...	...	7,75,350	1,10,825	15,325	...	9,01,500	*689*	9,00,811
Sahiat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	1,58,452	...	1,58,452
Suki River	...	...	...	...	...	...	...	12,212	2,749	178	...	15,189	...	15,139
Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	6,29,621	*1,796*	6,27,825
Upper Man River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,89,656	1,24,186	8,065	...	7,21,907	*2,365*	7,19,542
Maini Tank	...	...	...	...	...	...	...	3,43,054	1,16,101	3,511	...	4,62,666	*540*	4,62,126
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
AsundiTank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Parsul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	*138*	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Gadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	16,363	...	16,363
Hartâla Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Kasurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	...	...	...	...	...	...	...	15,67,091	3,38,105	8,754	...	19,13,950	*504*	19,13,446
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	*80*	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghar Canal	1,412	303	21	...	...	...	1,736	4,46,951	98,471	2,984	...	5,48,406	...	5,48.406
Sukkur Canal	...	...	...	...	...	...	...	11,39,526	2,11,468	13,920	...	13,64,914	*160*	13,64,754
Hasanaliwah Canal	...	...	...	...	...	...	...	2,35,342	49,286	5,301	...	2,89,929	...	2,89,929
Suttah Canal	...	...	...	...	...	...	...	1,40,133	31,819	2,076	...	1,74,028	...	1,74,028
Dharma Canal	2,965	619	44	...	...	...	3,628	65,230	14,085	930	...	80,245	...	80,245

Add—Outlay on Projects classed as Productive (*c*)	35,583	7,099	508	...	—128	...	43,318	23,54,021	4,92,168	26,297	—1,342	28,71,144	490	28,70,654
	38,604	7,730	552	...	99	...	46,787	1,27,22,679	27,51,558	1,67,018	—1,342	1,56,39,913	15,252	1,56,24,661
	...	...	...	...	...	...	...	47,477	6,874	...	...	54,351	...	54,351
Deduct—Outlay from Contributions (*d*)	19,302	3,865	276	...	49	...	23,394	7,13,266	1,37,718	10,850	—670	8,61,164	795	8,60,369
" Provincial shares under the Contract	...	...	...		...	...	...	5,93,813	74,665	4,762	...	6,73,240	...	6,73,240
" Famine Relief outlay brought on (*f*)	...	...	...		...	...	...	7,73,543	1,10,411	15,325	...	8,99,279	689	8,98,590
" Provincial outlay on Gokak Canal	19,302	3,865	276	...	49	...	23,394	21,28,099	3,29,668	30,937	—670	24,88,034	1,484	24,86,550
Total Deductions	19,302	3,865	276	...	50	...	23,393	1,05,94,580	24,21,890	1,36,081	—672	1,31,51,879	13,768	1,31,38,111
TOTAL														
Bengal.														
Calcutta and Eastern Canals	2,412	494	5,46,257	677	17,855	...	5,31,985	65,54,455	8,21,186	14,90,114	2,189	88,67,944	1,11,264	87,56,680
Orissa Coast Canal (see also under Bihar and Orissa)	...	...	...	...	...	...	...	11,27,014	2,52,182	77,664	...	14,56,860	1,098	14,55,762
Madaripur Bheel route project	1,42,836	13,074	...	...	...	...	1,55,910	30,29,827	3,43,074	7,544	...	33,80,445	...	33,80,445
Uttarbagh lock	15,903	3,326	...	...	...	...	19,229	1,28,187	27,763	364	...	1,56,314	...	1,56,314
Hughly Bidyadhari Proposed Grandtrunk Canal	949	2,540	...	...	...	...	3,489	1,401	35,606	13	...	37,020	...	37,020
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	5,81,658	1,42,125	1,00,933	...	8,24,716	98	8,24,618
Deduct— Ditto ditto Protective (*l*)	...	...	...	...	...	...	...	2,33,563	53,707	1,397	...	2,88,667	...	2,88,667
	1,62,100	19,434	5,46,257	677	17,855	...	7,10,613	1,11,88,979	15,68,229	16,75,235	2,189	1,44,34,632	1,12,460	1,43,22,172
Deduct—Provincial share under the Contract	81,050	9,717	2,73,128	339	8,927	...	3,55,307	1,07,07,530	14,93,701	15,25,503	3,082	1,37,29,816	1,03 529	1,36,26,287
TOTAL	81,050	9,717	2,73,129	338	8,928	...	3,55,306	4,81,449	74,528	1,49,732	— 893	7,04,816	8,931	6,95,885
Rajputana.														
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	17,93,290	990	17,92,300
" in Beawar " "	387	117	6	...	...	...	510	8,19,684	2,32,574	13,475	...	10,65,733	396	10,65,837
" in Todghur " "	...	...	...	4,833	...	...	4,833	3,74,853	79,946	3,319	1,330	4,59,448	...	4,59,448
TOTAL	387	117	6	4,833	...	...	5,343	26,61,702	6,21,320	34,119	1330	33,18,471	1,386	33,17,085(*i*)
United Provinces.														
Rohilkhand Canals and Bundelkhand Irrigation Works (Imperial outlay) (*h*)	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00,242
Add—Outlay on works classed as Productive (*g*)	...	...	...	...	...	...	...	6,87,635	...	...	...	6,87,635	...	6,87,635
TOTAL	...	...	...	...	...	...	...	21,87,877	...	...	...	21,87,877	...	21,87,877
Punjab.														
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canals	...	...	...	...	...	...	...	2,94,598	62,797	7,923	...	3,65,318	...	3,65,318
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
TOTAL	...	...	...	...	...	...	...	20,04,163	4,55,204	63,056	...	25,22,423	63,696	24,58,727
Burma.														
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
" on Ye-u Canal ditto.	...	...	...	...	...	...	...	365	...	...	...	365	...	365
TOTAL	...	...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713
Bihar and Orissa.														
Saran Project	...	...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	498	6,86,883
Orissa Coast Canal (see also under Bengal)	...	...	...	...	...	...	...	22,57,479	5,04,364	1,55,327	...	29,17,170	2,195	29,14,975
Add—Outlay on Projects classed as Productive (*k*)	71,572	13,670	—3	...	...	...	85,239	9,30,555	2,01,267	8,211	...	11,40,083	157	11,39,876
Ditto ditto Protective (*m*)	1,056	180	...	...	...	...	1,236	27,315	180	...	...	27,495	...	27,495
Deduct—Outlay charged to Protective (*l*)	...	...	...	...	...	...	...	4,67,127	1,07,413	2,793	...	5,77,333	...	5,77,333
	72,628	13,850	—3	...	...	...	86,475	32,40,201	7,67,848	1,86,697	...	41,94,746	2,850	41,91,896
Deduct—Provincial share under the Contract	36,314	6,925	—2	...	...	...	43,237	30,87,952	7,32,784	1,83,858		40,04,594	2,850	40,01,744
TOTAL	36,314	6,925	—1	...	...	...	43,238	1,52,249	35,064	2,839	...	1,90,152	...	1,90,152
Add—Outlay on works now classed as Protective (*j*)	...	...	...	...	...	...	...	9,70,933	4,68,020	1,08,700	...	15,47,653	2,399	15,45,254
Total Imperial	3,13,508	49,068	2,54,674	5,053	9,160	...	6,13,143	2,35,73,155	49,47,417	6,46,085	180	2,91,66,837	94,084	2,90,72,753
Total Imperial carried over	3 13,508	49,068	2,54,674	5,053	9,160	...	6,13,143	2,35,73,155	49,47,41	6,46,085	180	2,91,66,837	94,084	2,90,72,753

(*a*) Tidal Canal 7,55,316
Midnapur Canal 69,302
8,24,618

(*b*)

	₹
Upper Swat River Canal	30,731
Lower " "	13,38,673
Kabul River "	5,09,198
	18,78,602

(*c*)

	During the year.	To end of the year.
Lower Panghra River Works	...	36,447
Kadva River Works	...	3,81,519
Mutha Canals or Matoba Tank	17,089	16,21,827
Pravara River Works—Lakh Canal	...	5,946
Krishna Canal	8,612	71,030
Hathmati and Kharicut Canal	17,617	7,50,058
Mirwah Relri	...	3,827
	43,318	28,70,654

(*d*)

Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,158
	54,351

(*e*)

	₹
Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Lower Chenab Canal	14,410
Sidhnai "	18,306
Indus Inundation Canal	7,22,513
Upper Chenab	1,07,871
Upper Jhelum	66,948
Lower Bari Doab	1,67,521
	18,87,476

(*f*)

Wangroli	Tank	57,214
Trawza Nagrama	"	1,26,641
Savali	"	49,451
Victoria	"	44,704
Pathri	"	3,95,230
		6,73,240

(*g*)

Dun Canals	6,17,669
Bijnor Canal	69,966
	6,87,635

(*h*)

Rohilkhand Canals	14,25,363
Bundelkhand Irrigation Works	74,879
	15,00,242

(*i*) Excludes Rs. 2,654 representing outlay on Irrigation huts at Beawar transferred to the Buildings and Roads Branch.

(*j*) For details, *vide* Account No. 48B, page 133.

(*k*)

	During the year.	To end of the year.
Orissa Project	74,504	9,06,240
Sone Project	10,735	2,33,636
	85,239	11,39,876

(*l*) Orissa Coast Canal, *vide* Account No. 48A., page 132.

(*m*)

	During the year.	To end of the year.
Dhaka Canal	1,236	7,772
Tribeni do:	...	19,723
	1,236	27,495

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1914-15—*continued*

IRRIGATION AND NAVIGATION —*continued.* Works for which Capital and Revenue Accounts are kept—*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
					Deduct—									
	Works.	Establishment.	Total and Plant.	Stock and Advances.	*Receipts on Capital Accounts.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	3,13,508	49,068	2,54,674	5,053	*9,160*	...	6,13,143	2,35,73,155	49,47,417	6,46,085	180	2,91,66,837	*94,084*	2,90,72,753
Provincial.														
North-West Frontier Province.														
Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485
Madras.														
Markapur tank supply channel	...	...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
Yerur Tank Project	209	45	...	...	...	...	254	48,685	11,192	...	...	59,877	...	59,877
Atmakuru Tank Project	...	...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
Vamula ditto	...	...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	...	...	...	...	...	...	...	50,996	8,352	...	...	59,348	...	59,348
Hajipuram Tank	995	214	...	...	...	...	1,209	2,29,841	48,126	...	...	2,77,967	*220*	2,77,747
Ganjam Minor River System	...	...	...	...	...	...	...	2,12,418	43,266	139	...	2,55,823	...	2,55,823
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Yellanur Tank Project	20,577	3,683	...	...	...	...	24,260	1,71,486	32,367	300	...	2,04,153	...	2,04,153
Talapulla Venka Tank Project	...	...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	66,283
Nagavaram Anicut and Supply Channel	16,760	3,563	...	...	...	...	20,323	80,560	16,202	...	...	96,762	...	96,762
Siddapur Tank	57,715	12,338	11,014	...	...	...	81,067	2,65,358	56,704	1,95,226	...	5,17,288	*8*	5,17,280
Panjampatti Reservoir	79,806	4,128	15,684	...	*101*	...	99,517	94,399	7,249	15,684	...	1,17,332	*101*	1,17,231
Kocheruvu Tank	1,901	406	107	...	*2*	...	2,412	94,711	18,461	1,093	...	1,14,265	*3*	1,14,262
Peddinayudu Tank	42	...	...	...	...	...	42	52,275	9,767	...	...	62,042	...	62,042
Chembrambakam Anicut System	...	...	...	...	...	...	...	5,03,890	1,27,253	8,204	...	6,39,347	*114*	6,39,233
Palar Anicut System	6,309	1,357	...	...	...	...	7,666	18,25,169	4,63,679	29,875	...	23,18,723	...	23,18,723
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240

Buckingham Canal	1	...	...	...	*1,000*	...	*—999*	67,59,547	16,02,099	1,80,762	...	85,42,408	*19,786*	85,22,622
Anamasamudram—Beraperu Tank Project	3,167	681	...	...	...	...	3,848	58,421	13,266	...	...	71,687	...	71,687
Madras Water-supply and Irrigation Extension Project	919	197	...	...	...	...	1,116	13,20,859	2,16,965	6,648	...	15,44,472	*1,167*	15,43,305
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	12,512	8,957	...	...	...	...	21,469	4,92,358	1,10,024	5,938	...	6,08,320	*798*	6,07,522
Arkenkota Channe	...	...	...	...	...	...	...	1,14,505	26,262	...	...	1,40,767	...	1,40,767
Sagileru Project	...	...	...	...	...	...	...	3,54,321	80,339	12,449	...	4,47,109	*1*	4,47,108
Dondapad Tank Project	...	...	...	...	...	...	...	1,05,848	18,945	...	...	1,24,793	*7*	1,24,786
Cumbum Tank System	...	...	...	...	...	...	...	68,701	15,284	...	...	83,985	...	83,985
Vriddhchalam ditto	...	...	...	...	...	...	...	68,616	15,550	...	...	84,166	...	84,166
Mehamattur ditto	...	...	...	...	...	...	...	57,530	13,231	...	...	70,761	...	70,761
Valluru ditto	...	...	...	...	...	...	...	51,697	11,891	...	...	63,588	...	63,588
Maradur ditto	...	...	...	...	...	...	...	41,500	9,017	...	...	50,517	...	50,517
Thadapalle Channel	...	...	...	...	...	...	...	1,35,220	29,519	...	...	1,64,739	...	1,64,739
Kalingaroyen Channel	127	27	...	...	...	...	154	1,43,783	32,025	...	...	1,75,808	...	1,75,808
Nandyar Channel	...	...	...	...	...	...	...	46,025	10,585	...	...	56,610	...	56,610
Munyeru Project	...	...	...	...	...	...	...	4,59,183	1,02,947	3,713	...	5,65,843	*1,732*	5,64,111
Ponnalur Tank Project	...	...	...	...	...	...	...	1,39,349	27,013	...	...	1,66,362	...	1,66,362
Add—Outlay on Projects classed as Productive (*b*)	8,531	1,711	...	...	...	...	10,242	31,73,406	6,54,971	14,637	...	38,43,014	...	38,43,014
	2,09,571	37,307	26,805	...	*1,103*	...	2,72,580	1,77,47,670	39,63,110	4,78,298	...	2,21,89,078	*24,044*	2,21,65,034(*c*)
Deduct—Outlay charged to Protective (*c*)	...	...	...	...	...	...	...	*6,59,680*	*10,670*	*760*	...	*6,71,110*	...	*6,71,110*
" " " " 33 Famine Relief (*d*)	...	...	...	...	...	...	...	*5,044*	...	...	...	*5,044*	...	*5,044*
TOTAL	2,09,571	37,307	26,805	...	*1,103*	...	2,72,580	1,70,82,946	39,52,440	4,77,538	...	2,15,12,924	*24,044*	2,14,88,880
Bombay.														
Provincial share under the Contract	19,302	3,865	276	...	*49*	...	23,394	7,13,266	1,37,718	10,850	*—670*	8,61,164	*795*	8,60,369
Gokak Canal, 1st Section and Storage Work	...	...	...	...	...	...	...	7,73,543	1,10,411	15,325	...	8,99,279	*689*	8,98,590
TOTAL	19,302	3,865	276	...	*49*	...	23,394	14,86,809	2,48,129	26,175	*—670*	17,60,443	*1,484*	17,58,959
Bengal.														
Provincial share under the Settlement	81,050	9,717	2,73,128	339	*8,927*	...	3,55,307	1,07,07,530	14,93,701	15,25,503	3,082	1,37,29,816	*1,03,529*	1,36,26,287
Carried over { Total Provincial	3,09,923	50,889	3,00,209	339	*10,079*	...	6,51,281	2,97,25,291	57,10,244	20,33,721	2,412	3,74,71,668	*1,29,057*	3,73,42,611
Carried over { Total Imperial	3,13,508	49,068	2,54,674	5,053	*9,160*	...	6,13,143	2,35,73,155	49,47,417	6,46,085	180	2,91,66,837	*94,084*	2,90,72,753

(*a*) Kabul River Canal while under the administration of the Punjab.

(*b*)	During the year.	To end of the year.
Kurnool-Cudapah Canal	10,242	9,49,300
Barur Tank Project	...	17,199
Poiney Anicut	...	2,30,767
Shatiatope Do.	...	4,07,014
Chyeru Do.	...	3,98,916
Lower Coleroon Do.	...	14,89,605
Tirukkoylur Do.	...	3,33,259
Divi Pumping Project	...	16,954
	10,242	38,43,014

(*c*) Buckingham Canal ... 6,66,110 } *vide* Account No.
Siddapur Tank ... 5,000 } 48A., page 131
6,71,110

(*d*) Talapula Yarka Tank Project.

(*e*) Excludes Rs. 1,27,807 relating to Berijam Project now classed under Works for which Neither Capital nor Revenue accounts are kept.

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1914-15—*continued.*

IRRIGATION AND NAVIGATION —*continued.* Works for which Capital and Revenue Accounts are kept —*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Accounts.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	3,13,508	49,068	2,54,674	5,053	9,160	...	6,13,143	2,35,73,155	49,47,417	6,46,085	180	2,91,66,837	94,084	2,90,72,753
Provincial—*continued.*	3,09,923	50,889	3,00,209	339	10,079	...	6,51,281	2,97,25,291	57,10,244	20,33,721	2,412	3,74,71,668	1,29,057	3,73,42,611
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	...	...	...	...	...	...	58,891	13,300	884	...	73,075	...	73,075
Kotra Khumba Tank	3,376	726	51	...	...	...	4,153	51,620	10,858	562	...	63,040	...	63,040
Khaptia Tank	32,036	6,887	480	...	...	...	39,403	90,612	17,123	895	...	1,08,630	...	1,08,630
Rohilkhand Canals	26,971	5,258	367	—2,478	...	...	30,118	21,31,052	5,73,874	44,746	33,930	27,83,602	*15,289*	27,68,313
Jhansi and Hamirpur Lakes	1,755	377	26	...	...	...	2,158	77,961	2,710	71	...	80,742	885	79,857
Manikpur Tank	10,216	1,783	153	...	...	...	12,152	40,085	8,199	440	...	48,724	...	48,724
Sukhra Canal	15,301	3,037	—4,007	...	...	...	14,331	1,58,661	40,063	5,355	...	2,04,079	...	2,04,079
Bara Muafi Tank	13,140	2,825	197	...	...	...	16,162	21,129	4,543	251	...	25,923	...	25,923
Seori Lakes	...	...	...	...	...	...	...	1,12,419	24,590	1,738	...	1,38,747	...	1,38,747
Deduct—Imperial outlay on above works	...	...	...	...	...	...	...	*15,00,242*	...	...	...	*15,00,242*	...	*15,00,242*
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,70,390	1,89,922	9,264	...	6,69,576	*1,253*	6,68,323
Total	1,02,795	20,893	—2,733	—2,478	...	...	1,18,477	17,12,578	8,85,182	64,206	33,930	26,95,896	*17,427*	26,78,469
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...	...	...	2,188	406	26	...	2,620	...	2,620
Ditto Ye-u Canal ditto	...	...	...	...	...	...	...	15,054	38,294	2,044	...	55,392	...	55,392
Ditto Twante Canal ditto	...	...	...	...	...	...	...	2,37,685	54,668	3,565	...	2,95,918	...	2,95,918
Total	...	...	...	...	...	...	...	2,57,187	93,889	5,668	...	3,56,744	...	3,56,744
Bihar and Orissa.														
Provincial share under the Contract	36,314	6,925	—2	...	...	...	43,237	30,87,952	7,32,784	1,83,858	...	40,04,594	2,850	40,01,744
Central Provinces and Berar.														
Amachua	16,448	3,536	247	...	*235*	...	19,996	19,814	4,260	297	...	24,371	*235*	24,136
Nardamurar	34,437	7,259	564	...	...	...	42,260	52,449	11,131	1,433	...	65,013	...	65,013
Musanda	40,221	8,628	602	...	...	...	49,451	76,016	16,324	1,737	...	94,077	...	94,077
Amehta Reservoir	85,775	18,419	1,441	...	...	...	1,05,635	1,36,918	29,415	2,807	...	1,69,140	...	1,69,140

Gurhabanda	44,382	8,701	761	...	*160*	...	53,684	84,337	17,292	1,959	...	1,03,588	*160*	1,03,428
Borina Nalla	40,155	8,629	32,760	...	...	...	81,544	62,134	13,354	33,090	...	1,08,578	...	1,08,578
Khitolee Reservoir	33,069	7,106	650	...	...	...	40,825	39,454	8,472	745	...	48,671	...	48,671
Pathrita	37,495	8,061	620	...	...	...	46,176	37,880	8,144	626	...	46,650	...	46,650
Narainpura	21,320	4,582	320	...	*20*	...	26,202	31,578	6,788	473	...	38,839	*20*	38,819
Majhgawan Hansraj	10,516	1,780	124	...	...	...	12,420	98,419	20,535	1,394	...	1,20,348	...	1,20,348
Tilinkheri Tank	...	...	...	...	...	...	...	24,969	...	...	...	24,969	...	24,969
Chapa Nalla Tank	15,038	3,168	221	...	...	...	18,427	46,036	9,605	651	...	56,292	...	(c)56,292
Garmosi Tank	4,928	1,059	...	...	...	...	5,987	32,380	2,482	222	...	35,084	...	35,084
Dharwara	79,129	15,940	1,228	...	...	...	96,297	79,129	15,940	1,228	...	96,297	...	96,297
Kishgee	24,719	5,312	448	...	...	...	30,479	24,719	5,312	448	...	30,479	...	30,479
Jamnera	24,106	5,181	420	...	...	...	29,707	24,106	5,181	420	...	29,707	...	29,707
Add—Outlay now charged to Protective (*b*)	...	...	...	...	...	...	...	...	196	...	...	196	...	196
TOTAL	5,11,768	1,07,361	40,406	...	*415*	...	6,59,120	8,70,338	1,74,431	47,530	...	10,92,299	*415*	10,91,884
Total Provincial	9,60,800	1,86,063	3,37,880	—2,139	10,494	...	14,72,115	3,56,53,346	75,96,530	23,34,983	36,342	4,56,21,201	1,49,749	4,54,71,452
Total Irrigation and Navigation	12,74,308	2,35,136	5,92,554	2,914	19,654	...	20,85,258	5,92,26,501	1,25,43,947	29,81,068	36,522	7,47,88,038	2,43,833	7,45,44,205
AGRICULTURAL.														
Provincial.														
United Provinces.														
Outlay on Work classed as Protective (*d*)	...	...	...	...	...	...	...	2,52,588	55,235	7,452	...	3,15,275	...	3,15,275
Tanks in Banda District	13,463	2,895	...	...	...	...	16,358	14,965	3,218	11	...	18,194	...	18,194
Magarpur Tank	7,409	1,592	111	...	...	...	9,112	7,409	1,592	111	...	9,112	...	9,112
TOTAL	20,872	4,487	111	...	...	...	25,470	2,74,962	60,045	7,574	...	3,42,581	...	3,42,581
Burma.														
Irrawaddy Embankments	39,815	8,537	596	...	...	...	48,948	30,81,428	5,96,838	29,154	...	37,07,420	4,191	37,03,229
Thongwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
TOTAL	39,815	8,537	596	...	...	...	48,948	32,65,412	6,34,799	29,803	...	39,30,014	4,191	39,25,823
Total Agricultural	60,687	13,024	707	...	...	...	74,418	35,40,374	6,94,844	37,377	...	42,72,595	4,191	42,68,404
GRAND TOTAL	13,34,995	2,48,160	5,93,261	2,914	19,654	...	21,59,676	6,27,66,875	1,32,38,791	30,18,445	36,522	7,90,60,633	2,48,024	7,88,12,609
Grand Total converted into £ at R15=£1							**£143,978**							**£5,254,174**

(*a*) (Fatehpur Branch) Lower Ganges Canal 52,057; Agra Canal 30,444; Dun Canals 4,05,433; Bijnor Canal 1,78,510; Gorai Canal 1,879; 6,68,323

(*b*) Jumania Tank 145; Kattangheri Tank 51; 196

(*c*) Includes Rs. 24,698 formerly accounted for Works for which only Revenue accounts are kept now brought on.

(*d*) Pahuj and Garhaman Canals (*vide* Account No. 48-B., page 133).

No. 65B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1914-1915.

IRRIGATION AND NAVIGATION.
Imperial.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Baluchistan.														
Shebo Canal	2,478	6,283	5,355	36	...	...	14,152	13,048	1,63,394	1,13,557	3,332	988	...	2,94,319
Khushdil Khan Reservoir	1,710	14,353	7,814	241	1	...	24,119	4,604	2,05,719	1,05,897	3,773	349	...	3,21,342
Nar Nala	...	14,619	5,873	41	...	...	20,533	...	20,866	12,767	112	78	...	33,823
Nari Weir	...	3,020	1,768	...	...	...	4,788	...	3,020	1,768	...	9	...	4,797
TOTAL	4,188	38,275	20,810	318	1	...	63,592	17,652	3,93,999	2,83,989	7,217	1,424	...	6,54,281
N.-W. Frontier.														
Kabul River Canal—outlay to 31st March 1907	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,75,707
Bombay.														
Sukkur Canal	...	52,622	11,813	441	...	...	64,876	1,48,974	14,13,932	4,28,100	18,858	119	...	20,09,983
Ghar Canal	1,512	93,064	20,829	766	...	...	1,16,171	3,80,550	38,38,683	11,56,373	10,624	184	...	53,86,414
Suttah Canal	—1,842	6,516	—281	191	...	...	4,584	—18,565	1,11,592	7,311	—472	...	...	99,866
Alibhar Kacheri Canal	...	—3,776	—408	9	...	...	—4,175	5,561	41,862	20,532	635	19	...	68,609
Marak Great Canal	563	12,202	8,234	117	...	...	21,116	43,285	4,31,640	1,75,807	2,691	40	...	6,53,463
Sarfrazwah Canal	...	7,494	3,866	50	...	...	11,410	39,754	3,12,164	1,08,467	1,294	4	...	4,61,683
Fuleli Canal	12,129	85,100	34,014	1,606	...	...	1,32,849	2,26,318	49,41,281	14,24,590	32,971	3,714	...	66,29,174
Hasanali Canal	1,751	16,436	5,316	190	...	...	23,693	20,726	1,39,038	53,079	1,558	...	...	2,14,401
Khári Cut	...	...	...	...	...	...	...	11,249	1,16,746	56,164	1,893	151	...	1,86,203
Wangroli Tank	3,270	12,505	4,562	340	...	...	20,677	3,823	39,867	16,836	921	...	...	61,447
Tranza-Nagrama Tank	427	1,500	558	41	...	...	2,526	1,742	17,201	8,304	428	...	...	27,675
Savli Tank	1,305	8,405	2,691	200	...	...	12,601	2,105	42,615	14,737	894	46	...	60,397
Hartála Tank	...	648	281	...	...	...	929	23	6,285	6,204	15	2,957	...	15,484
Mhasva Tank	3,647	749	1,312	138	...	...	5,846	8,176	21,378	23,609	1,052	212	...	54,427
Jamda Canal	841	3,345	3,137	...	66	...	7,389	16,752	2,52,225	2,11,660	5,169	1,065	...	4,86,871
Parsul Tank	...	510	848	50	97	...	1,505	...	8,616	15,582	828	151	...	25,177
Pravar River Works—Left Bank Canal	...	4,104	1,357	62	...	...	5,523	4,816	1,45,028	1,57,220	2,750	1,042	...	3,10,856
Bhatodi Tank	...	1,726	643	129	45	...	2,543	1,446	92,869	70,798	1,422	1,127	...	1,73,662
Matoba Tank	...	...	...	...	...	...	...	...	36,283	28,062	1,338	503	...	66,186
Kasurdi Tank	...	353	204	30	...	...	587	31	18,323	10,600	1,677	...	...	30,631
Dharma Canal	...	412	1,120	...	...	...	1,532	...	147	1,983	...	...	...	2,130
Shirsuphal Tank	...	1,127	793	100	...	...	2,020	606	41,466	35,364	1,983	13	...	79,435
Bhadalvadi Tank	91	1,476	974	80	...	...	2,621	734	35,928	30,639	1,793	46	...	69,140
Koregaon Tank	26	528	371	38	...	...	963	2,372	16,306	14,535	469	18	...	33,700
Ashti Tank	282	3,879	2,280	291	...	...	6,732	44,121	99,028	77,674	2,771	973	...	2,24,567
Pathri Tank	...	997	518	199	...	...	1,714	472	8,446	4,572	824	...	—46	14,268
Rewari Canal	...	1,028	584	445	...	...	2,057	1,627	53,770	37,213	1,727	19	...	94,356
Upper Mán River Works	...	2,736	1,263	...	...	...	3,999	20,525	85,090	49,795	3,043	167	...	1,58,620
Yerla River Irrigation Works	...	19,444	5,147	...	...	...	24,591	48,334	1,59,772	95,970	3,592	57	...	3,07,725
Chickli Canal	...	1,980	522	...	...	...	2,502	1,521	31,542	20,442	451	138	...	54,094
Sahiat Tank	3,890	21,747	7,418	552	...	...	33,607	4,768	44,015	15,371	1,016	...	...	65,170
Maini Tank	...	1,445	759	...	8	...	2,212	16,934	73,772	44,602	2,223	60	...	1,37,591
Muchkundi Tank	...	100	148	2	...	...	250	897	8,209	3,192	102	...	...	12,400
Gadikeri Tank	...	108	24	...	...	...	132	...	7,794	1,750	29	2,021	...	11,594
Gokak Canal, 1st section and Storage Works	...	4,311	3,429	471	...	...	8,711	4,657	1,09,547	92,450	9,365	2,204	...	2,18,223
Dambal Tank	...	224	394	...	...	...	618	634	13,302	12,629	...	126	...	26,691
Medleri Tank	...	443	617	...	...	...	1,060	141	14,966	11,911	...	299	...	27,317
Madag Tank	...	2,046	2,100	...	...	...	4,146	1,537	48,916	33,164	541	...	...	84,158
Asundi Tank	...	497	664	...	...	...	1,161	219	24,438	19,925	500	...	...	45,082
Mavinkop Tank	...	153	255	...	...	...	408	1,598	3,232	3,125	...	...	...	7,955
	27,892	3,68,684	1,28,356	6,538	216	...	5,31,686	10,48,463	1,29,07,314	46,06,641	1,16,975	17,478	—46	1,86,96,825
Deduct—Provincial share under the Contract	*13,946*	*1,84,342*	*64,178*	*3,269*	*108*	...	*2,65,843*	*1,68,376*	*14,86,738*	*6,28,430*	*18,517*	*2,988*	*—23*	*23,05,026*
" " outlay on Gokak Canal	...	...	...	...	...	...	...	*517*	*47,674*	*39,546*	*4,484*	*297*	...	*92,518*

„ Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	...	...	*395*	*10,533*	*7,593*	*369*	*77*	...	*18,967*
„ —Outlay from Contributions	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	*(a) 10,930*
TOTAL	13,946	1,84,342	64,178	3,269	108	...	2,65,843	8,70,725	1,13,59,839	39,31,072	93,605	14,116	—23	1,62,69,584
Bengal.														
Calcutta and Eastern Canals	1,398	2,95,861	92,342	41,591	10	...	4,31,202	24,55,409	74,62,879	43,41,031	10,64,094	7,106	...	1,53,30,519
Madaripur Bheel route project	...	2,00,069	21,355	284	141	...	2,21,849	31,734	5,49,391	59,058	7,011	3,280	...	6,50,474
Orissa Coast Canal (*see also under Bihar and Orissa*)	...	6,058	4,698	1,872	...	...	12,628	1,133	4,31,650	2,20,897	63,439	1,912	...	7,19,031
	1,398	5,01,988	1,18,395	43,747	151	...	6,65,679	24 88,276	84,43,920	46,20,986	11,34,544	12,298	...	1,67,00,024
Deduct—Provincial share under the Contract	*699*	*2,50,994*	*59,198*	*21,873*	*76*	...	*3,32,840*	*24,84,093*	*77,91,115*	*43,61,600*	*10,12,035*	*11,778*	...	*1,56,60,621*
Rajputana. TOTAL	699	2,50,994	59,197	21,874	75	...	3,32,839	4,183	6,52,805	2,59,386	1,22,509	520	...	10,39,403
Tanks in Ajmere Sub-Collectorate	1,872	14,167	5,889	241	...	...	22,169	47,525	6,59,825	3,40,453	11,553	106	...	10,59,463
„ in Beawar „ „	918	3,959	1,738	73	...	...	6,688	36,801	5,49,995	3,14,214	9,458	354	...	9,10,822
„ in Todghur „ „	4,317	3,832	2,913	122	...	...	11,184	46,823	2,27,896	1,36,234	3,886	...	...	4,14,839
TOTAL	7,107	21,958	10,540	436	...	...	40,041	1,31,149	14,37,717	7,90,901	24,897	460	...	23,85,124
Punjab.														
Shahpur Inundation Canals	87	21,878	24,774	...	...	...	46,739	96,603	7,11,472	5,21,297	5,121	1,233	...	13,35,726
Ghaggar Canal	2,367	7,584	18,440	126	...	...	28,517	18,297	1,55,228	3,14,401	2,693	2,432	...	4,93,051
Bihar and Orissa. TOTAL	*2,454*	*29,462*	*43,214*	*126*	...	...	*75,256*	1,14,900	8,66,700	8,35,698	7,814	3,665	...	18,28,777
Orissa Coast Canal (*see also under Bengal*)	535	9,882	8,913	5,961	...	...	25,291	2,801	8,45,777	4,48,985	1,28,578	3,807	...	14,29,948
Saran Project	...	1,920	1,007	...	...	...	2,927	...	3,19,302	1,14,860	—5,101	5,264	...	4,34,325
	535	11,802	9,920	5,961	...	...	28,218	2,801	11,65,079	5,63,845	1,23,477	9,071	...	18,64,273
Deduct—Provincial share under the Contract	*267*	*5,901*	*4,960*	*2,981*	...	...	*14,109*	*2,564*	*11,25,167*	*5,33,554*	*1,13,247*	*9,028*	...	*17,83,860*
TOTAL	268	5,901	4,960	2,980	...	...	14,109	237	39,912	29,991	10,230	43	...	80,413
Total Imperial	28,662	5,30,932	2,02,899	29,003	184	...	7,91,680	11,70,637	1,48,71,034	62,00,604	2,68,248	22,589	—23	2,25,33,089
Provincial.														
N.-W. Frontier.														
Kabul River Canal—Outlay to 31st March 1906-07	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras.														
Chembrambaukam Tank	—1,299	5,576	680	—109	1	...	4,849	—64,879	1,38,890	31,910	—3,351	45	...	1,02,615
Palar Anicut System	4,918	37,216	9,318	—4	1	...	51,449	5,67,161	16,22,211	5,60,071	11,956	10,299	...	27,71,698
Pelandorai Anicut System	—93	75,527	4,249	—2	22	...	79,703	66,415	5,33,397	1,38,112	4,134	22	...	7,42,080
Buckingham Canal	495	1,31,095	34,135	—40	301	...	1,65,986	1,07,840	35,54,509	11,18,964	1,14,809	19,690	...	49,15,812
Madras Water Supply and Irrigation Project	—3,129	6,622	3,121	—10	45	...	6,649	—1,24,007	5,53,475	1,66,609	5,929	87	...	6,02,093
Chilka Lake Canal	...	249	55	...	...	...	304	50	20,016	4,551	5	...	...	24,622
Vedaranniyam Canal	...	11,581	2,614	234	...	...	14,429	3,155	1,54,512	38,660	6,778	40	...	2,03,145
Atmakuru Tank Project	9	254	55	...	...	...	318	754	2,471	656	...	...	...	3,881
Vriddhachalam System	...	10,012	2,165	...	...	...	12,177	33,670	1,73,097	46,875	198	...	...	2,53,840
Mehamattur do.	—126	1,415	291	—10	...	...	1,570	25,753	1,34,633	36,736	—46	...	...	1,97,076
Cumbum Tank	...	—429	—104	—12	...	...	—545	12,722	48,355	13,751	465	...	...	75,293
Valluru Anicut	—226	—597	—193	—19	...	...	—1,035	2,998	21,289	5,567	—87	7	...	29,774
Maradur Anicut System	338	19,496	4,448	—71	...	...	24,211	29,658	3,57,896	86,459	—1,066	250	...	4,73,197
Thadapalle Channel	—1,787	6,950	1,142	10	...	...	6,315	37,754	3,64,437	90,255	343	14	...	4,92,803
Arkenkota do.	—590	1,136	121	—13	...	...	654	17,680	2,45,522	60,107	—38	...	...	3,23,271
Kallingaroyen Channel	—2,915	8,947	1,408	—2	106	...	7,544	13,468	5,46,052	1,28,441	482	231	...	6,88,674
Dondapad Tank	...	694	149	...	...	...	843	84	7,608	1,845	...	...	...	9,537
Sagileru Project	...	1,471	289	...	...	...	1,760	7,481	45,220	11,355	182	...	...	64,238
Munyeru Project	1,064	4,123	1,111	...	...	...	6,298	5,648	97,899	23,477	1,251	51	...	1,28,326
Nundiyar Channel Extension	200	2,369	584	...	...	...	3,153	5,839	41,869	10,302	421	...	...	58,431
Ganjam Minor Rivers System	402	14,011	2,997	...	...	...	17,410	1,11,098	4,59,837	1,26,735	—8	5	...	6,97,667
Ganjam-Gopalpur Canal	...	151	36	...	...	...	187	555	3,193	749	...	...	...	4,497
Jangamaheswarapuram Project	100	198	48	...	...	...	346	176	1,821	422	...	...	...	2,419
Markapur Tank Project	...	577	136	...	...	...	713	1,085	5,710	1,456	...	...	...	8,251
Yamula Project	...	...	...	...	...	...	...	454	...	34	...	...	...	488
Carried forward	—2,639	3,38,644	68,855	—48	476	...	4,05,288	8,62,612	91,33,919	27,04,099	1,42,357	30,741	...	1,28,73,728
Carried forward {Provincial	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Carried forward {Imperial	28,662	5,30,932	2,02,899	29,003	184	...	7,91,680	11,70,637	1,48,71,034	62,00,604	2,68,248	22,589	—23	2,25,33,089

(a) Fuleli Canal . . R8,310
Jamda „ . . „2,620
10,930

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1914-1915—*concluded.*

	Expenditure during the year.							Total Expenditure to end of the year						
IRRIGATION AND NAVIGATION—*concld.* **Provincial**—*concld.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . { Imperial	28,662	5,30,932	2,02,899	29,003	—184	...	7,91,680	11,70,637	1,48,71,034	62,00,604	2,68,248	22,589	—23	2,25,33,089
Provincial	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras—contd. Brought forward	—2,639	3,38,644	68,855	—48	476	...	4,05,288	8,12,612	91 33,919	27,04,099	1,42,357	30,741	...	1,28,73,728
Hajipuram Tank Project	...	...	73	...	...	...	73	130	...	170	...	...	...	300
Peddanaidu Tank	...	183	51	...	...	...	234	...	380	555	...	20	...	955
Ponnalur Tank Project	...	4,002	864	...	...	...	4,866	...	29,533	6,367	...	...	...	35,900
Yerur Tank	...	1,093	235	...	...	...	1,328	...	1,151	247	...	...	...	1,398
Anamasamudram Beraperu Tank	...	1,426	306	...	...	...	1,732	...	1,426	306	...	...	...	1,732
Deduct—Incorporated Local outlay (*a*)	...	...	...	...	...	...	...	*13,412*	*3,369*	...	...	...	...	*16,781*
	—2,639	3,45,348	70,384	—48	476	...	4,13,521	8,49,330	91,63,040	27,11,744	1,42,357	30,761	...	1,28,97,232
Add—Outlay on Canals now classed as Productive (*b*)	...	...	...	...	...	...	...	5,92,573	27,61,264	7,68,488	1,702	61	...	41,24,088
Bombay. TOTAL	—2,639	3,45,348	70,384	—48	476	...	4,13,521	14,41,903	1,19,24,304	34,80,232	1,44,059	30,822	...	1,70,21,320(*d*)
Provincial share under the Contract	13,946	1,84,342	64,178	3,269	108	...	2,65,843	1,68,376	14,85,738	6,28,430	18,517	2,988	—23	23,05,025
Gokak Canal, 1st section and Storage Works	...	...	...	...	...	...	...	517	47,674	39,546	4,484	297	...	92,518
Bengal. TOTAL	13,946	1,84,342	64,178	3,269	108	...	2,65,843	1,68,893	15,34,412	6,67,976	23,001	3,285	—23	23,97,544
Provincial share under the Contract	699	2,50,994	59,198	21,873	76	...	3,32,840	24,84,093	77,91,115	43,61,600	10,12,035	11,778	...	1,56,60,621
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	783	35	12	...	...	830	...	1,355	158	21	...	...	1,534
Seori Lakes	...	773	35	11	...	...	819	...	4,791	816	63	...	...	5,673
Dun Canals	...	...	...	...	...	...	...	1,81,695	8,45,924	8,67,676	17,461	3,060	...	19,15,816
Rohilkhand Canals	6,273	42,737	(*c*)70,678	6,177	76	...	1,25,941	5,59,638	13,63,847	27,31,324	67,874	7,552	...	47,30,285
Bijnor Canals	...	...	...	...	...	...	...	66,805	1,12,392	2,12,761	3,335	5,700	...	4,00,991
Bundelkhand Irrigation Works { Jhansi Lakes	...	3,466	5,918	150	9	...	9,543	23,311	89,211	82,567	2,527	464	...	1,98,080
Bundelkhand Irrigation Works { Hamirpur Lakes	...	3,240	203	49	...	...	3,492	35,689	94,497	84,901	1,726	354	...	2,17,167
Manikpur Tank	...	...	2	...	...	...	2	...	...	2	...	...	...	2
Bihar and Orissa. TOTAL	6,273	50,999	76,871	6,399	85	...	1,40,627	8,67,138	25,12,017	39,80,205	93,008	17,130	...	74,69,498
Provincial share under the Contract	267	5,901	4,960	2,981	...	...	14,109	2,564	11,25,167	5,33,854	1,13,247	9,028	...	17,83,860
Central Provinces.														
Garmosi Tank	...	198	304	3	...	...	505	...	198	304	3	...	...	505
Majhgawan Hansraj	...	1,212	338	18	...	...	1,568	...	1,212	338	18	...	...	1,568
TOTAL	...	1,410	642	21	...	...	2,073	...	1,410	642	21	...	...	2,073
Total Provincial	18,546	8,38,994	2,76,233	34,495	745	...	11,69,013	50,07,191	2,49,75,058	1,31,61,539	13,86,787	72,043	—23	4,46,02,595
TOTAL IRRIGATION AND NAVIGATION	47,208	13,69,926	4,79,132	63,498	929	...	19,60,693	61,77,828	3,98,46,092	1,93,62,143	16,55,035	94,632	—46	6,71,35,684
AGRICULTURAL. Provincial. *Burma.*														
Irrawaddy Embankment	12,208	92,240	21,510	8,064	...	...	1,34,022	12,83,339	37,93,036	11,01,001	1,58,183	4	...	63,35,563
Thongwa Island Embankment	...	12,218	2,516	943	...	...	15,677	29,589	2,27,578	56,156	6,011	...	...	3,19,334
TOTAL	12,208	1,04,458	24,026	9,007	...	...	1,49,699	13,12,928	40,20,614	11,57,157	1,64,194	4	...	66,54,897
GRAND TOTAL	59,416	14,74,384	5,03,158	72,505	929	...	21,10,392	74,90,756	4,38,66,706	2,05,19,300	18,19,229	94,636	—46	7,37,90,581
Grand Total converted into £ at R15=£1						£	140,693						£	4,919,372

(*a*) Kalingaroyen Channel . 5,138
Thadapalle „ . 11,378
Arkenkota „ 265
16,781

(*b*) *Vide* Account No. 60A, page 160.
(*c*) Includes Rs. 317 outlay by Civil Officers.
(*d*) Excludes Rs. 14,170 relating to Berijam Project now transferred to Works for which Neither Capital nor Revenue accounts are kept.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section K.—Other Public Works.

Revenue, £288,219—Expenditure, £7,177,209.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Construction of Railways, etc.	64	Expenditure on Railways	190	...	...	459
Civil Works	65	Receipts	191	...	288,219	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	193	235,579	...	...
	66	Expenditure	195	...	...	7,176,750
	66A	Ditto by Civil Department Imperial Funds	196	52,995	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66	197	6,127,790	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	66C	New Buildings	199	390,805	...	...
	D	Repairs to Buildings	199	151,372	...	...
	E	New Roads	200	79,305	...	..
	F	Repairs to Roads	200	127,746	...	...
	G	Miscellaneous—New Works	201	11,728	...	...
	H	Miscellaneous—Repairs	201	10,997	...	...
		Provincial Expenditure—				
	I	New Buildings	203	2,120,495	...	...
	J	Repairs to Buildings	203	373,502	...	...
	K	New Roads	204	558,406	...	...
	L	Repairs to Roads	204	796,271	...	...
	M	Miscellaneous—New Works	205	182,717	...	...
	N	Miscellaneous—Repairs	205	43,914	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	O	New Buildings	206	9,497	...	...
	P	Repairs to Buildings	206	2,554	...	...
	Q	New Roads	207	1,122	...	...
	R	Repairs to Roads	207	1,167	...	...
	S	Miscellaneous—New Works	207	445	...	...
	T	Miscellaneous—Repairs	208	653	...	...
		Provincial Expenditure—				
	U	New Buildings	208	1,489	...	...
	V	Repairs to Buildings	208	3,988	...	...
	W	New Roads	209	18,713	...	...
	X	Repairs to Roads	209	10,104	...	...
	Y	Miscellaneous—New Works	210	91,614	...	...
	Z	Miscellaneous—Repairs	210	97,790	...	...
				Total	288,219	7,177,209

No. 64.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1914-1915.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	Rs.	Rs.	Rs.	
PROVINCIAL.				Details of construction expenditure on Lines are exhibited in Account No. 74, pages 270 and 271, in which this expenditure is incorporated and deducted at foot.
Assam.				
Jorhat	6,887	10,64,859	10,71,746	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	6,887	74,64,104	74,70,991	
Total converted into £ at R15=£1 . £	459	497,607	498,066	

No. 65.—ABSTRACT ACCOUNT of Receipts from Other Public Works, Civil Works, from Imperial and Provincial Funds during the Year 1914-1915.

Heads of Revenue.	India, General.										North-West Frontier Province.	Madras.		Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces.			Assam.	Grand Total.
	Director-General, Military Works.	Delhi Province.	Viceregal Estates.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.		Madras Proper.	Coorg.		Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	7,257	94,957	44	...	...	...	...	37,824	...	1,40,082	32,186	2,482	5,619	21,081	33,652	...	15,092	15,336	*75,196*	*13,776*	*27,839*	*6,284*	*21,620*	*1,748*	*2,092*	*4,14,085*
Sales of buildings	339	...	...	...	...	...	...	...	...	339	...	...	...	...	12,481	...	...	...	21,797	16	3,520	...	...	...	...	38,153
„ barrack furniture	...	...	100	...	...	...	...	...	...	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100
„ tools and plant	...	365	11	...	...	...	...	...	...	376	81	...	—155	...	796	...	...	659	591	...	...	...	879	...	...	3,227
„ produce	190	531	1,120	...	...	...	...	...	...	1,841	5,533	2	13	647	693	...	692	1,037	537	...	27	68	505	11	...	11,606
„ old materials	869	25,519	...	...	...	...	...	1,457	...	27,845	1,198	138	232	1,858	1,803	42	385	166	1,535	...	468	...	943	6	...	36,619
Value of materials received from old buildings.	136	...	10	...	...	...	...	...	...	146	...	...	124	50	1,084	...	518	...	328	...	211	...	...	3,628	...	6,089
Unclaimed deposits	...	783	...	...	...	...	...	...	...	783	6	...	65	...	31	...	...	1	...	...	60	...	437	...	...	1,383
Fines, refunds, and miscellaneous.	835	60,628	13	...	...	...	...	698	...	62,174	2,734	581	1,007	14	2,990	...	459	223	503	4	—6,994	8	1,268	...	...	64,971
Receipts from Imperial Delhi Railway.	...	17,117	...	...	...	...	...	...	...	17,117	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,117
Interest on endowments for monuments in Government cemeteries	4,004	139	...	...	...	...	...	...	...	4,143	80	...	18	91	6	...	69	254	...	786	...	...	37	16	...	5,500
Recoveries on electric light installation	976	(a)31,413	...	...	...	...	...	1,000	...	33,389	1,209	148	...	574	2,975	538	85	...	2,513	207	...	...	750	1,207	...	43,595
Rent of furniture	...	9,193	...	...	...	...	...	...	...	9,193	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,193
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,422	...	...	6,422
Recoveries on account of water-supply.	...	410	...	...	...	...	...	...	...	410	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	442
Total	14,606	2,41,055	1,298	...	...	...	...	40,979	...	2,97,938	43,059	3,351	6,923	24,315	56,511	580	17,300	17,676	1,03,000	14,789	25,131	6,360	32,861	6,616	2,092	6,58,502
Receipts by Civil officers from Imperial funds as detailed below.	...	725	...	73	235	120	426	7,134	2	8,715	1,22,385	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,31,100
Provincial Receipts, as per Account No. 65A, page 193.	...	...	...		...	...	...	...	...	...	...	4,08,800	...	4,15,001	7,09,243	...	4,62,612	...	4,04,724	3,23,611	3,74,440	2,61,573	...	...	1,73,375	35,33,679
Total	14,606	2,41,780	1,298	73	235	120	426	48,113	2	3,06,653	1,65,444	4,12,151	6,923	4,39,316	7,65,754	580	4,79,912	17,676	5,07,724	3,38,400	3,99,571	2,68,233	32,861	6,616	1,75,467	43,23,281
												4,19,074			7,66,334		4,97,588					3,07,710				

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	India, General.								North-West Frontier Province.	Total.
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tolls on roads	...	...	...	...	...	...	...	...	...	...
Rents of buildings	68	...	...	...	41	2,516	2	2,627	57	2,684
Sales of old materials	...	...	...	...	...	...	...	...	72	72
Fines, refunds, and miscellaneous	180	...	...	...	...	4,524	...	4,704	6,578	11,282
Ferry Receipts	...	...	...	...	...	...	...	...	1,15,666	1,15,666
Fees on masonry graves	477	73	235	120	385	94	...	1,384	12	1,396
Sale of Buildings	...	...	...	...	...	...	...	...	...	...
Total	725	73	235	120	426	7,134	2	8,715	1,22,385	1,31,100

(a) Includes Rs. 27,260 for recoveries on account of electric energy.

Total India converted into £ at R15=£1 . £ 288,219

K.—Other Public Works.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1914-1915.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings . .	2,00,068	1,98,726	2,17,358	1,22,283	88,014	2,88,906	1,98,407	1,74,758	81,998	15,70,518
Sales of buildings . . .	30,147	77,858	63,895	17,470	...	4,234	579	6,584	515	2,01,282
„ tools and plant . .	2,182	5,281	1,765	1,633	—915	3,390	1,232	3,414	1,698	19,680
„ produce . . .	4,159	31,167	4,200	1,905	49,871	466	5,124	14,679	147	1,11,718
„ old materials . .	25,307	31,353	12,461	12,602	11,736	2,617	2,465	1,223	1,651	1,01,415
Value of materials received from old buildings . . .	1,644	3,371	1,874	2,550	5,444	1,339	8,870	—355	934	25,671
Receipts from self-supporting workshops, *e.g.*, Roorkee workshops . . .	—1 212	...	...	40,000	...	...	...	...	...	38,788
Tolls on roads . . .	34,104	14,644	...	...	...	...	...	...	...	48,748
Ferry receipts . . .	...	...	...	89,252	...	...	...	44,726	3,146	1,37,124
Unclaimed deposits . .	1,522	216	441	—147	1,579	56	225	192	35	4,119
Collections under Highway Act	...	9,549	...	...	...	...	...	...	...	9,549
Fines, refunds, and miscellaneous	93,825	24,070	1,94,877	10,649	40,801	17,697	23,165	(a) 9,332	12,658	4,27,074
Rents from strand bank maidan, etc.	...	...	54,114	...	...	...	16	...	...	54,130
Arboriculture . . .	...	...	...	22,034	...	...	...	...	...	29,034
Interest on endowment for repairs of monuments in Government cemeteries .	182	2,422	937	1,683	992	...	466	551	209	7,442
Recoveries on account of water-supply	42	3,497	...	...	...	...	...	229	...	3,768
Recoveries on account of electric installations . .	5,077	3,678	10,823	447	3,918	266	95	5,321	...	29,630
TOTAL—Carried over .	3,97,047	4,05,832	5,62,750	3,29,361	2,01,440	3,18,971	2,40,644	2,60,654	1,02,991	28,19,690

(a) Includes Rs. 2,863 Revenue from Nagpore Workshop.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1914-15—*concluded.*

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward .	3,97,047	4,05,832	5,62,750	3,29,361	2,01,440	3,18,971	2,40,644	2,60,654	1,02,991	28,19,690
PROVINCIAL.										
BY CIVIL DEPARTMENT										
Rents of buildings . .	...	...	4,653	—3	3,347	2,961	...	...	742	11,700
Sale of old materials . .	...	...	...	...	724	131	...	...	92	947
„ of produce . .	...	...	69	14,906	...	...	...	273	...	15,248
Tolls on roads . . .	...	...	...	...	55,376	...	42,458	...	...	97,834
Canal and ferry receipts . .	4,907	...	...	...	97,791	...	82,595	...	60,320	2,45,613
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	82,747	...	...	...	...	...	82,747
Tolls on steamers . . .	...	...	1,32,885	8,554	...	...	...	...	...	1,41,439
Fees on masonry graves .	5,277	2,234	1,180	5,665	2,214	1,031	477	766	82	18,926
Contributions . . .	...	...	...	...	250	...	...	...	...	250
Fines, refunds, and miscellaneous.	1,569	6,935	7,706	21,382	43,582	517	8,266	180	9,148	99,285
TOTAL .	11,753	9,169	1,46,493	1,33,251	2,03,284	4,640	1,33,796	1,219	70,384	7,13,989
TOTAL PROVINCIAL as per Account No. 65 . .	4,08,800	4,15,001	7,09,243	4,62,612	4,04,724	3,23,611	3,74,440	2,61,873	1,73,375	35,33,679
Total India converted into £ at Rs. 15=£1 . £										235,579

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA, GENERAL.																	
Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Hyderabad.	Baluchistan.	Viceregal Estates.	Simla.	Seistan.	Mysore Residency.	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Bangalore.	Gyantse.	Coorg.	Ajmer.	Baroda.	Forest Research.	Yatung.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—																		
New Works (66C)	4,48,382	2,87,164	...	...	3,43,906	95,544	...	...	...	...	...	...	...	...	...	...	...	11,74,99
Repairs (66D)	1,74,229	3,64,623	...	...	76,091	2,31,688	...	...	...	...	...	...	...	...	...	...	...	8,46,63
Communications—																		
New Works (66E)	—871	1,66,587	...	...	91,266	...	...	...	...	...	...	...	...	...	...	...	...	2,56,98
Repairs (66F)	4,938	1,65,478	...	...	96,683	...	...	...	...	...	...	...	...	...	...	...	...	2,67,09
Miscellaneous Public Improvements—																		
New Works (66G)	...	19,849	...	...	1,19,604	...	...	...	...	...	...	...	...	...	...	...	...	1,39,45
Repairs (66H)	..	1,31,655	...	...	11,936	...	...	...	...	...	...	...	...	...	...	...	...	1,43,59
TOTAL WORKS AND REPAIRS . .	6,26,678	11,35,356	...	...	7,39,486	3,27,232	...	...	...	...	...	...	...	...	...	...	...	28,28,75
Establishment .	1,19,796	1,51,039	...	...	1,65,824	42,275	...	...	...	88,795	...	...	...	...	...	...	...	5,67,72
Tools and Plant .	7,108	59,706	...	...	10,484	4,499	...	...	...	...	...	...	...	...	...	...	...	81,79
Suspense . .	4,717	6,633	...	...	1,239	—892	...	...	...	...	...	...	...	...	...	...	...	12,19
Deduct—Outlay in England . .	7,58,299 *10,067*	13,52,734 *11*	...	...	9,17,033 *17,158*	3,73,614 *3,017*	...	...	...	88,795 *110*	...	...	...	...	...	...	...	34,90,47 *30,36*
NET INDIA—IMPERIAL CIVIL WORKS .	7,48,232	13,52,723	...	...	8,99,875	3,70,597	...	...	...	88,685	...	...	...	...	...	...	...	34,60,11
Expenditure by Civil Officers from Imperial Funds as per Account No. 66A, page 196 . .	...	4,00,406	6,811	...	2,02,710	...	...	6,863	1,457	...	5,020	6,893	772	151	11,595	31,825	9,138	6,83,64
Provincial Fund Expenditure as per Account No. 66B, page 197 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS . . .	7,48,232	17,53,129	6,811	...	11,02,585	3,70,597	...	6,863	1,457	88,685	5,020	6,893	772	151	11,595	31,825	9,138	41,43,75

Add—CHARGES IN ENGLAND:

Furlough Allowances of Military Officers in the Public Works Department . .	
Absentee Allowances of Civil Officers in the Public Works Department . . .	
Passage, etc., of Officers on appointment to the Public Works Department, etc. .	
Allowances and expenses of Officers on special duty, and visiting Works, etc. .	
Stores for India	

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES:

Provincial Expenditure as per Account No. 64, page 190	

AB

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,44,18,309	9,19,16,857	10,63,35,166
Railways	...	6,887	6,887
TOTAL .	1,44,18,309	9,19,23,744	10,63,42,053

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1914-15.

North-West Frontier Province.	Madras.		Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,46,723	1,72,862	67,835	8,66,607	5,31,971	90,288	4,55,395	1,60,166	3,13,130	6,51,704	2,82,136	2,49,808	1,72 853	1,11,529	14,078	58,62,081
1,90,827	51,988	16,094	1,62,031	4,12,157	60,247	1,13,325	35,248	1,78,638	70,183	42,893	16,016	43,922	13,487	16,887	22,70,574
7,85,039	...	33,826	...	7,346	...	...	54,001	...	...	...	...	52,387	...	...	11,89,581
11,15,441	...	1,00,461	...	41,139	...	...	1,59,008	...	...	...	...	2,32,240	796	...	19,16,184
30,549	...	5,468	310	...	...	...	...	...	...	...	...	145	...	...	1,75,925
17,058	...	63	...	...	...	...	...	...	...	...	...	4,250	...	...	1,64,962
26,85,637	2,24,850	2,23,747	10,28,948	9,92,613	1,50,535	5,68,720	4,08,423	4,91,768	7,21,887	3,25,029	2,65,824	5,05,797	1,25,812	30,965	1,15,79,307
4,15,284	24,102	65,410	1,90,736	1,64,729	26,263	1,11,366	97,905	64,657	1,27,088	64,373	52,528	1,16,100	8,980	6,582	21,03,832
29,285	1,677	10,456	12,967	11,565	...	7,794	6,329	3,882	8,817	4,480	3,665	23,336	429	455	2,17,034
...	...	5,175	—561	—197	...	157	221	820	93,723	...	...	—5,115	—398	...	1,06,022
31,40,306	2,50,629	3,04,788	12,32,090	11,68,710	1,76,798	6,88,037	5,12,878	5,61,127	9,51,515	3,93,882	3,22,017	6,40,118	1,34,823	38,002	1,40,06,195
17,343	*108*	*2,682*	*24,054*	*959*	*3,411*	*6,277*	*+ 70,835*	*3,909*	*2,06,597*	*54*	*2,845*	*13,361*	...	*11*	*3,82,869*
31,22,963	2,50,521	3,02,106	12,08,036	11,67,751	1,73,387	6,81,760	4,42,043	5,57,218	7,44,918	3,93,828	3,19,172	6,26,757	1,34,823	37,991	1,36,23,3 86
98,419	...	...	...	5,000	...	...	...	7,863	...	...	...	...	...	...	7,94,923
...	1,63,04,790	...	1,13,51,206	1,24,73,724	...	76,16,110	...	91,62,795	1,16,36,015	99 64,909	79,43,260	...	...	54,64,048	9,19,16,857
32,21,382	1,65,55,311	3,02,106	1,25,59,242	1,36,46,475	1,73,387	82,97,870	4,42,043	97,27,876	1,23,80,933	1,03,58,737	82,62,432	6,26,757	1,34,823	55,02,039	10,63,35,166
	1,68,57,417			1,38,19,862		87,39,913					90,24,012				

Total India converted into £ at Rs. 15 = £1 . . . . . **7,059,011**

	6,051	
	53,160	
	1,326	
	1,681	
	62,218	
	25,521	
		87,739
GRAND TOTAL CIVIL WORKS	£	7,176,750
		6,887
Total Construction of Railways, converted into £ at R15 = £1		**459**

TRACT.

TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	England.	GRAND TOTAL.
£	£	£
7,089,011	87,739	7,176,750
459	...	459
7,089,470	87,739	7,177,209

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1914-15.

IMPERIAL.	INDIA, GENERAL													N.-W. Frontier Province.	Bengal.	Punjab.	TOTAL.
	Ajmer.	Delhi Province.	Baroda.	Mysore Residency.	Bangalore.	Gyantse Trade Agency.	Baluchistan.	Seistan.	Central India.	Coorg.	Yatung.	Forest Research.	TOTAL.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.																	
Civil Buildings—																	
New Works (66O)	...	...	...	...	...	...	85,890	6,366	...	...	8,636	31,825	1,32,717	1,868	...	7,863	1,42,448
Repairs (66P)	...	...	...	1,457	5,020	662	22,278	...	76	...	502	...	29,995	8,313	...	...	38,308
Communications—																	
New Works (66Q)	...	...	...	...	...	...	15,260	...	...	...	...	...	15,260	1,573	...	...	16,833
Repairs (66R)	...	...	...	...	...	4,444	12,954	...	...	...	...	...	17,398	114	...	...	17,512
Miscellaneous Public Improvements—																	
New Works (66S)	...	...	...	...	...	...	6,249	...	...	...	...	...	6,249	423	...	...	6,672
Repairs (66T)	...	...	...	...	...	...	4,291	497	...	...	...	...	4,788	...	5,000	...	9,788
TOTAL WORKS AND REPAIRS.	...	...	...	1,457	5,020	5,106	1,46,922	6,863	76	...	9,138	31,825	2,06,407	12,291	5,000	7,863	2,31,561
Establishment	151	967	11,595	...	...	1,787	55,360	...	15	772	...	...	70,647	24,408	...	...	95,055
Tools and Plant	...	...	...	...	...	...	428	...	...	...	...	...	428	...	...	...	428
Contributions	...	3,99,439	...	...	...	...	...	...	...	...	...	...	3,99,439	61,650	...	...	4,61,089
Miscellaneous	...	...	...	...	—	...	...	...	6,720	...	...	...	6,720	70	...	...	6,790
				—													
TOTAL IMPERIAL	151	4,00,406	11,595	1,457	5,020	6,893	2,02,710	6,863	6,811	772	9,138	31,825	6,83,641	98,419	5,000	7,863	7,94,923
													Total India converted into £ at R15=£1			£	52,995

No. 66B.—ABSTRACT of ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1914-1915.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I) .	46,06,114	41,70,883	56,32,317	24,89,713	35,45,107	24,38,843	51,87,622	27,67,706	9,69,113	3,18,07,418
Repairs (66J) . .	6,26,190	8,80,293	13,13,731	5,39,323	4,83,525	8,95,445	3,69,059	3,20,090	1,74,872	56,02,528
Communications—										
New Works (66K) .	1,46,923	11,69,162	4,58,716	5,97,778	6,30,280	20,25,581	7,88,577	13,88,165	11,70,911	83,76,093
Repairs (66L) . .	2,27,326	13,83,984	10,69,871	18,49,192	12,11,310	29,95,728	4,90,822	16,61,059	10,54,777	1,19,44,069
Miscellaneous Public Improvements—										
New Works (66M) .	9,43,591	9,39,073	66,213	1,25,319	55,474	1,55,386	3,85,570	26,346	43,782	27,40,754
Repairs (66N) . .	24,730	78,595	1,07,605	1,25,735	60,775	1,81,510	17,596	4,128	58,036	6,58,710
TOTAL WORKS AND REPAIRS	65,74,874	86,21,990	86,48,453	57,27,060	59,86,471	86,92,493	72,39,246	61,67,494	34,71,491	6,11,29,572
Establishment . .	15,15,976	14,88,168	11,72,459	11,57,894	8,98,397	18,50,955	10,05,712	10,19,894	7,22,170	1,08,31,625
Tools and Plant .	2,27,544	3,03,368	1,31,736	1,50,646	1,41,963	2,75,981	1,19,504	1,65,120	89,998	16,05,860
Suspense . . .	77,517	53,732	1,28,977	31,282	16,782	1,98,555	—18,282	—22,982	45,575	5,11,156
TOTAL .	83,95,911	1,04,67,258	1,00,81,625	70,66,882	70,43,613	1,10,17,984	83,46,180	78,29,526	43,29,234	7,40,78,213
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U) .	19,247	...	3,000	478	—396	...	...	...	...	22,329
Repairs (66V) . .	24,853	...	...	10,434	24,537	...	...	...	...	59,824
Communications—										
New Works (66W) .	12,993	...	1,650	...	15,000	...	2,32,488	17,766	800	2,80,697
Repairs (66X) . .	39,996	...	11,841	5,055	12,408	...	43,006	3,000	36,261	1,51,567
Miscellaneous Public Improvements—										
New Works (66Y) .	23,070	...	3,46,574	8,610	—11,925	...	7,34,439	3,370	2,70,067	13,74,205
Repairs (66Z) . .	4,464	...	8,13,904	18,621	3,087	...	6,08,796	...	17,977	14,66,849
TOTAL WORKS AND REPAIRS	1,24,623	...	11,76,969	43,198	42,711	...	16,18,729	24,136	3,25,105	33,55,471
Establishment . .	448	4,473	44,791	20,054	60,715	18,432	...	144	...	1,49,057
Tools and Plant .	380	...	...	...	...	...	...	...	...	380
Contributions . .	77,82,911	8,60,832	11,50,000	4,84,131	20,15,274	5,99,599	...	5,89,019	8,09,709	1,42,91,475
Miscellaneous . .	517	18,643	20,339	1,845	482	...	...	435	...	42,261
TOTAL .	79,08,879	8,83,948	23,92,099	5,49,228	21,19,182	6,18,031	16,18,729	6,13,734	11,34,814	1,78,38,644
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	1,63,04,790	1,13,51,206	1,24,73,724	76,16,110	91,62,795	1,16,36,015	99,64,909	79,43,260	54,64,048	9,19,16,857
Total India converted into £ at R15=£1									**£**	**6,127,790**

K.—Other Public Works.

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Agricultural.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	—750	...	...	...	3,064	1,54,051	...	...	...	4,201	...	...	...	1
Delhi Province .	...	...	...	...	...	9,295	6,531	...	...	...	9,060	343	2,038	...	2
Baluchistan .	...	...	...	...	...	2,568	1,242	...	...	...	...	780	15,424	...	3
Viceregal Estates	...	...	...	...	...	...	...	...	...	95,544	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	4,752	4,611	...	...	...	...	...	32,816	9	5
Madras Proper .	...	1,24,899	143	...	...	32,033	8,933	...	...	...	...	6,237	...	...	6
Coorg . .	685	...	...	...	...	149	7	...	...	...	...	...	965	69	7
Bombay . .	...	3,84,349	2,78,714	...	4,459	44,639	65,254	...	...	...	...	526	...	...	8
Bengal Proper .	...	5,238	1,26,946	216	9,732	85,976	1,24,551	...	...	...	1,855	3,661	12,534	...	9
Port Blair .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	19,378	...	...	20,730	...	2,49,166	37,988	...	...	...	...	10,498	...	...	11
Rajputana .	18	...	...	...	...	2,720	1,878	...	...	...	...	...	5,798	...	12
Punjab . .	...	...	...	...	...	56,574	9,801	...	...	43,514	60,063	...	...	...	13
Burma . .	...	2,44,062	...	...	...	28,753	3,18,395	...	...	...	...	1,214	...	...	14
Bihar and Orissa	...	1,418	...	6,594	...	1,67,292	21,929	27,297	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	1,54,425	1,887	...	...	...	...	89,648	...	...	16
Central India .	3,726	...	...	...	...	661	37	...	...	...	...	...	4,283	390	17
Hyderabad .	...	...	...	...	...	534	123	...	...	...	...	..	...	...	18
Assam . .	...	...	...			9,819	4,020	...	...	...	...	...	...	...	19
TOTAL .	23,807	7,59,216	4,05,803	27,540	14,191	8,52,420	7,61,238	27,297	...	1,39,058	75,179	1,12,907	73,858	468	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Agricultural.	Administration.	Miscellaneous.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	9,584	...	...	...	294	247	...	...	278	...	5,207	...	...	...	1
Delhi Province .	...	...	...	...	...	1,793	4,304	...	...	2,03,902	...	37,987	...	...	...	2
Baluchistan .	...	...	...	...	...	2,400	3,350	...	...	21,897	...	...	...	18,486	...	3
Viceregal Estates .	...	...	...	...	...	...	...	...		...	2,31,688	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	2,556	2,159	...	...	1,987	...	...	27	10,950	782	5
Madras Proper .	...	5,005	301	...	...	13,596	5,859	...	...	...	...	...	5,578	...	...	6
Coorg . .	17	...	...	...	...	171	...	...	...	1,271	...	...	...	1,628	137	7
Bombay . .	...	18,978	45,515	108	7,090	36,014	15,184	...	...	1,944	...	...	1,898	...	...	8
Bengal Proper .	...	15,428	34,590	7,417	29,878	32,585	43,043	...	...	...	2,453	32,765	21,380	...	...	9
Port Blair .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	...	2,369	31,703	...	19,793	6,194	...	...	...	...	...	3,305	...	...	11
Rajputana . .	150	...	...	98	...	1,387	1,323	...	...	...	...	...	...	925	...	12
Punjab . .	469	...	...	...	...	21,173	13,769	...	...	...	...	29,530	...	...	...	13
Burma . .	...	6,589	...	...	...	23,382	14,471	...	...	—2	...	...	11,026	...	...	14
Bihar and Orissa .	...	435	...	2,636	...	9,266	1,993	14,550	...	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	6,605	1,962	...	...	...	...	...	1,801	...	...	16
Central India .	253	...	...	232	...	1,518	406	...	...	...	...	...	..	404	1,388	17
Hyderabad . .	...	...	...	...	...	543	578	...	...	...	...	...	...	...	...	18
Assam . .	...	...	...	...	...	7,253	5,965	...	1,144	...	...	...	...	...	...	19
TOTAL .	889	56,019	82,775	42,194	36,968	1,80,329	1,20,807	14,550	1,144	2,31,277	2,34,141	1,05,489	45,015	32,393	2,307	

Imperial Funds on Civil Buildings Works.

Item No.	Residences for Local Governments and Secretariat Offices.	Stamp and Stationery Office.	Political Agencies.	Miscellaneous.	Departmental Miscellaneous.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	62	...	...	...	1,55,954	2,844	...	23,218	11,470	94,268	4,48,382	...	4,48,382
2	426	...	...	88,972	70,372	1,067	738	630	14,706	35,910	18,695	28,381	2,87,164	...	2,87,164
3	4,617	...	12,932	12,649	97	82,030	220	167	14,182	1,36,421	37,731	22,846	3,43,906	...	3,43,906
4	...	...	...	...	...	...	...	...	...	...	...	...	95,544	...	95,544
5	96,762	...	56,056	531	2,104	9,215	3,106	43,710	1,45,536	...	12,074	1,35,441	5,46,723	...	5,46,723
6	...	...	...	...	...	...	639	...	...	...	...	23	1,72,907	*45*	1,72,862
7	2,936	...	...	9,533	229	37,907	74	816	2,446	...	6,505	5,623	67,944	*109*	67,835
8	...	...	42,400	...	...	115	39,000	...	...	...	...	9,046	8,68,502	*1,895*	8,66,607
9	...	12,273	1,192	...	21,658	...	35,210	...	...	...	...	1,06,195	5,47,237	*15,266*	5,31,971
10	...	...	...	...	...	...	...	...	90,288	...	...	...	90,288	...	90,288
11	...	...	...	...	1,00,832	...	16,803	...	...	...	...	...	4,55,395	...	4,55,395
12	6,018	...	...	...	168	1,13,921	3,239	4,977	4,787	4,300	29,762	26,824	2,04,410	*44,244*	1,60,166
13	...	...	...	...	...	...	9,354	...	...	...	2,204	1,38,319	3,19,829	*6,699*	3,13,130
14	...	...	...	...	740	...	58,057	...	...	...	...	483	6,51,704	...	6,51,704
15	...	...	880	...	...	...	1,102	...	...	...	...	55,624	2,82,136	...	2,82,136
16	...	...	...	...	...	...	238	...	...	...	...	3,610	2,49,808	...	2,49,808
17	16,796	...	7,961	...	4,000	31	1,324	1,894	14,558	69,883	14,456	32,901	1,72,901	*48*	1,72,853
18	28,480	...	...	...	...	...	...	...	50,483	31,903	19	279	1,11,821	*292*	1,11,529
19	...	...	...	...	...	...	231	...	...	...	...	8	14,078	...	14,078
	1,56,035	12,273	1,21,483	1,11,685	2,00,200	2,44,286	3,25,289	55,038	3,36,986	3,01,635	1,32,916	6,59,871	59,30,679	*68,598*	58,62,081
													Total India converted into £ at R15=£1	. £	390,805

from Imperial Funds on Repairs to Civil Buildings.

Item No.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	341	...	...	...	1,18,320	1,644	109	669	5,084	32,452	1,74,229	...	1,74,229
2	346	...	...	...	65,457	1,794	5,187	4,570	4,355	8,557	3,770	22,601	3,64,623	...	3,64,623
3	3,896	...	11,907	...	...	...	337	...	413	7,902	2,156	3,347	76,091	...	76,091
4	...	...	...	...	...	...	...	...	...	...	...	...	2,31,688	...	2,31,688
5	32,330	...	41,316	...	554	2,610	1,630	6,461	9,920	...	857	76,688	1,90,827	...	1,90,827
6	...	...	...	...	...	...	18,180	...	...	...	...	3,469	51,988	...	51,988
7	1,421	...	...	...	1,472	1,048	344	235	3,869	...	1,270	3,229	16,112	*18*	16,094
8	...	...	17,286	...	...	134	12,800	...	...	...	...	5,284	1,62,235	*204*	1,62,031
9	...	...	1,134	7,879	35,258	...	13,261	...	...	...	117	1,34,969	4,12,157	...	4,12,157
10	...	...	...	...	...	...	...	...	60,247	...	...	...	60,247	...	60,247
11	...	...	...	...	37,798	...	12,163	...	...	...	...	...	1,13,325	...	1,13,325
12	4,942	...	934	...	2,503	5,793	4,867	1,264	2,407	4,532	1,481	4,242	36,848	*1,600*	35,248
13	...	...	...	...	...	...	8,608	...	...	...	1,737	1,03,352	1,78,638	...	1,78,638
14	...	...	...	...	487	...	12,412	...	...	...	...	1,818	70,183	...	70,183
15	...	...	5,912	...	...	...	3,788	...	...	...	...	4,313	42,893	...	42,893
16	...	...	...	...	671	...	4,649	...	...	...	...	328	16,016	...	16,016
17	7,848	...	6,101	...	...	78	469	51	1,804	3,485	1,833	18,052	43,922	...	43,922
18	9,790	...	...	...	...	...	835	58	...	1,724	655	...	14,183	*696*	13,487
19	...	...	...	...	576	...	1,949	...	...	...	...	...	16,887	...	16,887
	60,573	...	84,931	7,879	1,44,776	11,457	2,19,799	14,283	83,124	26,869	18,960	4,14,144	22,73,092	*2,518*	22,70,574
													Total India converted into £ at R15=£1	£	151,372

K.—Other Public Works.

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	—853	...	...	...	...	...	...	...	...	—18	...	...	—871	...	—871
Delhi Province	1,65,345	...	...	...	...	...	...	...	...	...	...	1,242	1,66,587	...	1,66,587
Baluchistan	...	5,241	43,196	22,063	...	...	...	...	...	20,752	...	14	91,266	...	91,266
North-West Frontier Province	2,61,306	3,79,757	7,023	33,177	...	...	...	...	14,421	31,625	212	7,518	7,85,039	...	7,85,039
Coorg	34,454	...	...	...	...	...	...	...	...	...	...	...	34,454	*628*	33,826
Bengal	5,545	19	...	...	...	...	...	...	...	1,782	...	...	7,346	...	7,346
Rajputana	31,575	20,224	...	129	...	...	...	...	...	2,305	82	...	54,315	*314*	54,001
Central India	693	43,933	...	...	...	...	...	...	300	4,589	2,872	...	52,387	...	52,387
TOTAL	4,98,065	4,49,174	50,219	1,05,369	...	...	...	...	14,721	61,035	3,166	8,774	11,90,523	*942*	11,89,581
														Total India converted into £ at Rs. 15=£1 £	79,305

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	4,499	...	...	...	...	...	...	...	...	439	...	...	4,938	...	4,938
Delhi Province	1,61,187	...	...	...	...	...	...	...	...	46	3,945	300	1,65,478	...	1,65,478
Baluchistan	...	35,975	402	46,049	...	...	...	...	...	12,259	1,794	204	96,683	...	96,683
North-West Frontier Province	4,24,210	3,21,316	64,020	1,24,907	...	...	...	...	1,10,149	20,438	44,122	6,279	11,15,441	...	11,15,441
Coorg	99,875	...	...	686	...	...	...	...	...	...	...	...	1,00,561	*100*	1,00,461
Bengal	35,755	...	...	...	...	...	...	...	...	5,384	...	...	41,139	...	41,139
Rajputana	84,235	69,215	...	5,927	...	...	9	...	28	857	3,749	...	1,64,020	*5,012*	1,59,008
Central India	67,020	1,78,451	...	...	...	...	...	...	...	2,538	1,413	...	2,49,422	*17,182*	2,32,240
Hyderabad	...	...	796	...	...	...	...	...	...	...	...	...	796	...	796
TOTAL	8,76,781	6,04,957	65,218	1,77,569	...	...	9	...	1,10,177	41,961	55,023	6,783	19,38,478	*22,294*	19,16,184
														Total India converted into £ at Rs. 15=£1 £	127,746

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Delhi Province	...	...	...	...	...	—2,988	...	...	...	22,837	19,849	...	19,849
Baluchistan	...	...	...	...	1,15,676	—48	...	...	...	3,976	1,19,604	...	1,19,604
North-West Frontier Province	...	...	...	...	28,621	699	...	...	...	1,229	30,549	...	30,549
Coorg	...	52	...	...	10,174	...	...	...	...	3,756	13,982	*8,514*	5,468
Bombay	...	...	...	...	310	...	...	...	...	...	310	...	310
Rajputana	311	...	...	...	2,02,844	...	...	...	...	...	2,03,155	*2,03,155*	...
Central India	...	...	...	...	...	...	...	...	...	145	145	...	145
Hyderabad	...	...	...	...	—188	...	...	...	...	...	—188	*—188*	...
TOTAL	311	52	...	...	3,57,437	—2,337	...	...	...	31,943	3,87,406	*2,11,481*	1,75,925
											Total India converted into £ at R15=£1	**£**	**11,728**

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	...	...	68,209	55,384	2,938	...	...	...	5,124	1,31,655	...	1,31,655
Baluchistan	...	...	...	...	11,479	212	...	...	...	245	11,936	...	11,936
North-West Frontier Province	...	...	3,140	...	13,878	...	...	...	...	40	17,058	...	17,058
Coorg	...	...	...	...	...	...	...	...	...	63	63	...	63
Rajputana	...	...	...	...	8,558	...	...	...	...	...	8,558	*8,558*	...
Central India	...	...	...	...	...	...	...	...	...	4,250	4,250	...	4,250
Hyderabad	...	...	...	...	3,490	...	...	...	...	...	3,490	*3,490*	...
TOTAL	...	...	3,140	68,209	92,789	3,150	...	...	...	9,722	1,77,010	*12,048*	1,64,962
											Total India converted into £ at Rs. 15=£1	**£**	**10,997**

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	ADMINISTRATION. Customs.	Post Offices.	Telegraph.	Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	...	25,332	...	...	...	1,18,442	...	8,69,967	...	85,871	662	1,305	1,13,293	8,544
Bombay . . .	...	8,652	...	...	...	...	...	4,90,579	1,68,034	2,35,170	...	7,843	...	35,474
Bengal . . .	...	...	191	...	...	87	...	1,04,529	37,603	2,11,183	...	...	...	13,144
U. P. of Agra and Oudh	...	562	...	...	...	42,175	...	2,40,958	42,135	1,21,717	...	...	...	—1,432
Punjab . . .	...	27,958	...	...	...	4,32,598	...	1,77,651	1,686	3,02,435	2,179	...	...	4,16,936
Burma . . .	...	48,661	...	...	...	78,469	...	36,765	3,241	24,171	...	883	...	65,547
Bihar and Orissa .	...	...	...	...	...	...	...	2,93,220	14,499	6,43,024	...	816	...	86,119
Central Provinces and Berar . .	...	89,556	...	—136	...	1,36,725	...	1,89,399	99,107	1,26,206	...	...	...	52,906
Assam . . .	...	6,785	...	...	...	60,012	3,133	44,888	5,993	45,915	...	19,170	...	40,713
TOTAL	...	2,07,506	191	—136	...	8,68,508	3,133	24,47,956	3,72,298	17,95,692	2,841	30,017	1,13,293	7,17,951

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery office.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	7,241	...	...	...	...	21,118	...	53,104	118	1,32,009	2,598	20,087	2,806	901
Bombay . . .	4,976	...	...	...	...	...	831	1,61,774	12,977	1,15,956	...	4,711	...	4,171
Bengal . . .	...	91	...	...	...	3,862	...	89,113	10,861	2,41,074	...	152	...	4,243
U. P. of Agra and Oudh	851	...	...	...	...	18,142	...	1,11,468	6,453	81,105	1,796	...	...	10,888
Punjab . . .	...	212	...	...	...	14,837	...	59,151	429	45,991	3,198	...	...	22,788
Burma . . .	6,359	...	...	...	...	31,932	...	44,261	2,401	90,731	...	2,099	...	2,105
Bihar and Orissa .	...	...	...	...	...	...	...	53,205	8,858	81,009	...	87	...	3,468
Central Provinces and Berar . . .	5,292	...	...	...	...	2,852	...	23,311	6,559	30,927	...	...	...	1,670
Assam . . .	1,317	...	...	...	...	11,443	2,042	5,616	4,673	21,641	...	3,487	...	321
TOTAL .	26,036	303	...	...	...	1,04,186	2,873	6,01,003	53,329	8,40,443	7,592	30,623	2,806	50,555

Provincial Funds on Civil Buildings—Works.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
8,960	7,43,755	1,116	1,65,970	14,72,584	...	4,86,864	80,618	8,954	...	3,66,372	1,03,077	46,61,686	*55,572*	46,05,114
1,72,642	7,65,959	11,286	3,34,437	54,043	9,26,408	7,57,242	798	94,477	...	2,27,050	4,47,739	47,87,833	*5,66,950*	41,70,883
15,936	17,65,382	3,431	4,33,307	2,59,119	14,01,348	8,78,867	83,157	...	...	1,55,752	2,93,421	56,56,457	*24,140*	56,32,317
8,42,851	...	16,378	8,19,806	79,252	3,60,074	1,55,504	20,974	4,889	...	1,36,364	25,186	29,07,393	*4,17,680*	24,89,713
21,624	9,18,633	3,345	96,240	1,60,485	6,71,978	6,03,083	...	1,00,762	...	31,512	−2,011	39,67,094	*4,21,987*	35,45,107
4,932	3,77,200	2,399	1,15,993	3,53,127	6,45,466	3,65,281	...	−225	18,629	57,481	2,40,823	24,38,843	...	24,38,843
32,557	12,48,459	5,514	9,41,266	3,65,029	3,87,018	8,39,845	60,554	...	...	1,02,314	2,25,885	52,46,119	*58,497*	51,87,622
14,495	7,98,974	4,160	2,92,939	25,610	4,47,653	2,23,411	10,526	8,833	...	79,843	3,97,661	29,97,868	*2,30,162*	27,67,706
1,293	3,39,667	2,920	31,121	43,006	1,55,440	73,649	1,242	...	...	73,494	20,672	9,69,113	...	9,69,113
11,15,290	69,58,029	50,549	52,31,079	28,12,255	49,95,385	43,83,746	2,57,869	2,17,690	18,629	12,30,182	17,52,453	3,35,82,406	*17,74,988*	3,18,07,418

Total India converted into £ at Rs. 15=£1 £ 2,120,495

Provincial Funds on Repairs to Civil Buildings.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44,294	39,362	6,944	32,136	73,887	...	62,115	7,583	6,076	...	81,661	33,084	6,27,124	*934*	6,26,190
22,844	68,158	17,399	44,389	56,780	1,32,591	1,74,875	83	3,955	...	32,195	25,193	8,83,858	*3,565*	8,80,293
3,978	1,49,237	4,716	2,17,986	1,27,422	1,26,909	1,52,800	7,581	...	...	15,626	1,64,086	13,19,737	*6,006*	13,13,731
1,19,803	...	6,624	37,811	1,384	12,017	1,00,569	2,585	4,054	...	33,704	10,912	5,60,166	*20,843*	5,39,323
51,870	59,990	9,155	30,271	70,424	20,009	36,479	...	460	...	27,100	31,553	4,83,917	*392*	4,83,525
28,839	29,269	5,422	72,493	58,963	2,07,025	1,92,735	...	4,947	2,459	20,628	92,777	8,95,445	...	8,95,445
3,505	41,597	3,267	46,083	36,920	40,014	13,532	1,151	...	...	20,932	16,242	3,69,870	*811*	3,69,059
4,006	25,452	4,255	69,492	23,597	61,758	16,459	440	824	...	25,883	17,591	3,20,368	*278*	3,20,090
2,578	22,579	1,922	25,984	10,093	21,118	12,272	250	1,214	...	20,842	5,480	1,74,872	...	1,74,872
2,81,717	4,35,644	59,704	5,76,645	4,59,470	6,21,441	7,61,836	19,673	21,530	2,459	2,78,571	3,96,918	56,35,357	*32,829*	56,02,528

Total India Converted into £ at Rs. 15=£1 £ 373,502

K.—Other Public Works.

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,47,828	1,20,044	1,872	18,497	385	...	5,004	109	...	...	...	...	2,93,739	*1,46,816*	1,46,923
Bombay	2,48,554	4,90,623	2,549	3,22,144	58,544	2,523	...	11,973	27,990	7,939	1,462	...	11,74,301	*5,139*	11,69,162
Bengal	1,71,435	...	2,15,338	30,588	...	2,516	...	443	...	36,878	75	2,445	4,59,718	*1,002*	4,58,716
U. P. of Agra and Oudh	3,11,885	...	99,435	52,712	1,104	...	...	...	1,26,965	5,504	3,283	55	6,00,943	*3,165*	5,97,778
Punjab	3,77,209	75,470	1,62,016	4,377	...	...	...	...	...	4,624	...	11,816	6,35,512	*5,232*	6,30,280
Burma	10,29,132	1,25,833	4,69,164	1,69,398	278	10,459	1,24,492	5,826	210	64,167	15,385	11,237	20,25,581	...	20,25,581
Bihar and Orissa	3,01,444	95,033	66,162	2,86,452	...	...	...	...	...	26,155	8,408	4,923	7,88,577	...	7,88,577
Central Provinces and Berar	87,094	7,82,818	59,230	1,71,873	64,442	39	1,16,533	470	1,591	44,339	74,079	5,938	14,08,446	*20,281*	13,88,165
Assam	2,18,796	...	5,70,699	2,94,162	1,200	15,286	...	14,802	28,082	27,574	...	310	11,70,911	...	11,70,911
TOTAL	28,93,377	16,89,821	16,46,465	13,50,203	1,25,953	30,823	2,46,029	33,623	1,84,838	2,17,180	1,02,692	36,724	85,57,728	*1,81,635*	83,76,093
Total India converted into £ at R15=£1															558,406

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	2,20,695	4,902	...	100	216	...	4,734	2,508	...	...	...	...	2,33,155	*5,829*	2,27,326
Bombay	5,80,803	4,62,336	23,631	2,20,182	17,849	...	149	10,709	...	8,092	60,586	140	13,84,477	*493*	13,83,984
Bengal	8,85,657	7,830	80,705	63,387	...	24,131	51	427	...	13,515	1,958	...	10,77,661	*7,790*	10,69,871
U. P. of Agra and Oudh	14,76,460	...	1,38,604	59,166	152	...	217	...	81,804	21,832	77,815	...	18,56,050	*6,858*	18,49,192
Punjab	9,39,044	2,345	70,332	28,491	...	...	...	...	1,03,595	12,840	48,715	5,948	12,11,310	...	12,11,310
Burma	15,60,117	79,266	5,09,394	2,49,907	251	68,589	1,46,431	78,706	...	10,619	1,350	39	27,04,669	—*2,91,059*	29,95,728
Bihar and Orissa	2,74,898	1,19,975	4,907	79,702	...	...	...	...	...	6,300	5,011	29	4,90,822	...	4,90,822
Central Provinces and Berar	1,44,119	11,46,141	90,591	2,12,835	1,992	...	11,177	...	19,752	36,547	...	1,320	16,64,474	*3,415*	16,61,059
Assam	4,53,901	13,095	2,39,304	2,17,041	1,770	44,506	...	9,605	47,860	25,453	2,242	...	10,54,777	...	10,54,777
TOTAL	65,35,694	18,35,890	11,57,468	11,30,811	22,230	1,37,226	1,62,759	1,01,955	2,53,011	1,35,198	1,97,677	7,476	1,16,77,395	—*2,66,674*	1,19,44,069
Total India converted into £ at R15=£1 . £															796,271

No. 66M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	32,152	...	...	5,04,478	5,41,710	939	...	2,019	...	77,620	11,58,918	*2,15,327*	9,43,591
Bombay	2,157	...	...	6,01,035	6,625	646	1,472	...	...	3,33,327	9,45,262	*6,189*	9,39,073
Bengal	7,169	...	...	388	—583	4,922	19	...	...	65,568	77,483	*11,270*	66,213
U. P. of Agra and Oudh	73,613	...	11,677	1,59,291	4,06,961	...	...	...	...	56,492	7,08,034	*5,82,715*	1,25,319
Punjab	...	2,886	1,975	49,420	20,389	...	...	1,74,151	...	21,623	2,70,444	*2,14,970*	55,474
Burma	33,951	...	3,310	2,711	960	10,383	83,313	...	...	20,758	1,55,386	...	1,55,386
Bihar and Orissa	17,730	...	...	57,254	48,589	415	...	...	...	2,61,582	3,85,570	...	3,85,570
Central Provinces and Berar	194	...	...	2,56,440	4,47,622	...	...	...	...	44,424	7,48,680	*7,22,334*	26,346
Assam	11,575	...	...	17,821	1,297	...	...	...	...	13,089	43,782	...	43,782
TOTAL	1,78,541	2,886	16,962	16,48,838	14,73,570	17,305	84,804	1,76,170	...	8,94,483	44,93,559	*17,52,805*	27,40,754
Total India converted into £ at R15=£1 . £													**182,717**

No. 66N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	22,962	...	500	5,161	1,533	...	320	...	...	347	30,823	*6,093*	24,730
Bombay	...	...	624	15,432	101	3,919	1,127	...	...	59,001	80,204	*1,609*	78,595
Bengal	9,848	...	25,905	2,405	2,076	7,394	...	722	...	59,255	1,07,605	...	1,07,605
U. P. of Agra and Oudh	4,044	...	49	14,303	21,068	...	...	...	...	1,10,210	1,49,674	*23,939*	1,25,735
Punjab	...	69	41,527	4,117	21	...	...	133	...	15,738	61,605	*830*	60,775
Burma	26,229	...	1,01,809	15,954	4,293	1,261	26,179	...	...	5,785	1,81,510	...	1,81,510
Bihar and Orissa	...	...	...	...	741	3,242	...	...	...	13,613	17,596	...	17,596
Central Provinces and Berar	...	...	...	16,307	2,479	...	...	...	...	170	18,956	*14,828*	4,128
Assam	45,392	37	...	10,442	...	...	...	...	...	2,165	58,036	...	58,036
TOTAL	1,08,475	106	1,70,414	84,121	32,312	15,816	27,626	855	...	2,66,284	7,06,009	*47,299*	6,58,710
Total India converted into £ at R15=£1 . £													**43,914**

K.—Other Public Works.

No. 66O.— CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General—																										
Baluchistan	4,473	...	...	...	...	...	...	...	...	...	...	6,795	...	...	..	10,406	2,414	...	...	3,570	5,558	50,507	2,167	85,890	...	85,890
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,366	...	...	...	6,366	...	6,366
Yatung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,636	8,636	...	8,636
Forest Research	...	...	...	...	...	...	31,825	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,825	...	31,825
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,852	16	1,868	...	1,868
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,863	...	...	...	7,863	...	7,863
TOTAL	4,473	...	...	...	...	...	31,825	...	...	...	...	6,795	...	...	...	10,406	2,414	...	...	17,799	5,558	52,359	10,819	1,42,448	...	1,42,448
Total India converted into £ at R15=£1																									£	9,497

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	702	...	...	...	...	...	...	...	149	...	...	1,461	...	...	...	5,985	198	...	451	1,338	1,926	7,957	2,111	22,278	...	22,278
Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,020	5,020	...	5,020
Mysore Residency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,457	...	...	...	...	...	1,457	...	1,457
Gyantse	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	662	662	...	662
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76	...	...	...	76	...	76
Yatung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	502	502	...	502
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,975	338	8,313	...	8,313
TOTAL	702	...	...	...	...	...	...	...	149	...	...	1,461	...	...	...	5,985	198	1,457	451	1,414	1,926	15,932	8,633	38,308	...	38,308
Total India converted into £ at R15=£1																									£	2,554

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	1,710	...	...	...	400	...	...	...	...	5,044	8,106	15,260	...	15,260
N.-W. F. Province	(a) 719	...	(a) 854	...	...	...	...	...	...	...	...	1,573	...	1,573
TOTAL	2,429	...	854	...	400	...	...	...	...	5,044	8,106	16,833	...	16,833
													Total India converted into £ at R15=£1	**1,122**

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	445	...	456	393	445	...	36	2,226	...	2,659	...	6,294	12,954	...	12,954
Gyantse	...	...	...	...	..	...	...	...	...	...	...	4,444	4,444	...	4,444
N.-W. F. Province	(a) 114	...	...	...	...	...	...	...	...	...	...	...	114	...	114
TOTAL	559	...	456	393	445	...	36	2,226	...	2,659	...	10,738	17,512	...	17,512
													Total India converted into £ at R15=£1	**£**	**1,167**

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	40	...	...	...	3,539	...	...	...	...	2,670	6,249	...	6,249
N. W. Frontier	...	...	...	...	423	...	...	...	...	...	423	...	423
TOTAL	40	...	...	...	3,962	...	...	...	...	2,670	6,672	...	6,672
												Total India converted into £ at R15=£1	**£**	**445**

(a) Includes figures for "Partially bridged and drained" also.

No. 66T.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	141	...	...	...	3,386	100	...	...	...	664	4,291	...	4,291
Seistan	...	...	...	...	...	...	...	...	...	497	497	...	497
Bengal	...	...	5,000	...	...	...	...	...	...	...	5,000	...	5,000
TOTAL	141	...	5,000	...	3,386	100	...	...	...	1,161	9,788	...	9,788
											Total India converted into £ at R15=£1	**£**	**653**

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	19,247	...	...	...	...	...	...	...	...	...	19,247	...	19,247
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,500	...	...	...	1,500	3,000	...	3,000
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	478	478	...	478
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	—396	...	—396	...	—396
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	19,247	...	...	...	...	1,500	...	...	—396	1,978	22,329	...	22,329
																							Total India converted into £ at R15 = £1	**£**		**1,489**

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies	Minor Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	134	...	...	...	...	...	...	...	...	...	...	...	...	24,719	...	...	...	...	...	...	...	...	...	24,853	...	24,853
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,434	10,434	...	10,434
Punjab	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	22,062	2,475	24,537	...	24,537
TOTAL	134	...	...	...	...	...	...	...	...	...	...	...	...	24,719	...	...	...	...	...	...	...	22,062	12,909	59,824	...	59,824
																							Total India converted into £ at R15=£1	**£**		**3,988**

No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	1,768	...	2,770	1,318	...	4,557	2,403	...	117	...	60	12,993	...	12,993
Bengal	1,000	...	...	...	...	...	...	...	650	...	...	...	1,650	...	1,650
Punjab	(a) 15,000	...	...	...	...	...	...	...	...	...	...	...	15,000	...	15,000
Bihar and Orissa	...	...	...	...	...	...	...	...	2,32,488	...	...	...	2,32,488	...	2,32,488
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	17,766	...	17,766	...	17,766
Assam	...	...	...	...	...	...	...	...	800	...	...	...	800	...	800
TOTAL	16,000	1,768	...	2,770	1,318	...	4,557	2,403	2,33,938	117	17,766	60	2,80,697	...	2,80,697
													Total India converted into £ at R15=£1	**£**	**18,713**

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	4,295	...	15,927	5,630	...	10,956	1,381	...	1,579	...	228	39,996	...	39,996
Bengal	9,441	...	...	...	...	...	...	...	2,400	...	...	...	11,841	...	11,841
U. P. of Agra and Oudh	450	...	...	...	...	...	2,904	197	...	190	1,107	207	5,055	...	5,055
Punjab	(a) 11,653	...	(a) 755	...	...	...	...	...	...	...	...	...	12,408	...	12,408
Bihar and Orissa	...	...	..	...	...	...	...	...	40,094	2,912	...	...	43,006	...	43,006
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	3,000	...	3,000	...	3,000
Assam	...	...	...	...	...	...	...	...	...	36,261	...	...	36,261		36,261
TOTAL	21,544	4,295	755	15,927	5,630	...	13,860	1,578	42,494	40,942	4,107	435	1,51,567	...	1,51,567
													Total India converted into £ at R15=£1	**£**	**10,104**

(a) Includes figures for "Partially bridged and drained" also.

No. 66Y.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	14,927	...	360	...	5,858	...	...	...	...	...	1,925	23,070	...	23,070
Bengal	...	...	...	...	2,40,860	71,285	...	...	...	22,194	12,235	3,46,574	...	3,46,574
United Provinces	...	...	7,020	...	...	...	...	...	...	...	1,590	8,610	...	8,610
Punjab	—11,953	...	...	...	...	...	...	...	...	...	28	—11,925	...	—11,925
Bihar and Orissa	2,12,343	...	...	...	4,45,275	76,821	...	...	...	...	...	7,34,439	...	7,34,439
C. P. and Berar	...	...	...	...	3,370	...	...	...	...	...	...	3,370	...	3,370
Assam	10,429	4,576	10,000	...	2,39,562	5,500	...	...	...	...	...	2,70,067	...	2,70,067
Total	2,25,746	4,576	17,380	...	9,34,925	1,53,606	...	...	...	22,194	15,778	13,74,205	...	13,74,205

Total India converted into £ at R15=£1 £ 91,614

No. 66Z.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	337	...	...	...	2,847	100	...	...	...	...	1,180	4,464	...	4,464
Bengal	...	...	5,000	...	18,600	7,500	...	...	...	...	7,82,804	8,13,904	...	8,13,904
United Provinces	...	...	...	...	4,389	...	...	...	...	...	14,232	18,621	...	18,621
Punjab	3,087	...	...	...	...	...	...	...	...	...	...	3,087	...	3,087
Bihar and Orissa	...	...	...	...	46,089	500	...	...	...	...	5,62,267	6,08,796	...	6,08,796
Assam	8,096	1,989	1,000	5,064	1,828	...	...	...	...	...	...	17,977	...	17,977
Total	11,520	1,989	6,000	5,064	73,753	8,100	...	...	...	...	13,60,423	14,66,849	...	14,66,849

Total India converted into £ at R15=£1 £ 97,790

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Section L.—Military Receipts and Services.

Revenue £1,374,688, Expenditure £21,809,603.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective . .	67A	Abstract Account of Receipts . . .	213	...	971,846	...
„ „ . .	67B	Ditto ditto of Charges . . .	215	...	...	17,080,798
„ Non-Effective .	67A	Ditto ditto of Receipts . . .	213	...	124,345	...
„ „ . .	67B	Ditto ditto of Charges . . .	215	...	...	3,255,76
Army . . .	67C	Detailed Account of Receipts . .	225	1,096,191	...	...
„ . . .	67D	Detailed Account of Charges . .	247	20,336,559	...	...
„ . . .	67E	Statement of Established Strength . .	248 to 251	...	...	...
Marine . . .	68A	Receipts	252	...	198,115	...
„ . . .	68B	Expenditure	253	...	...	463,370
Military Works . .	69A	Receipts	254	...	80,382	...
„ . .	69B	Expenditure	255	...	...	996,071
		Details of Expenditure on—				
„ . .	69C	New Works	256	392,997	...	...
„ .	69D	Repairs	257	317,246	...	...
Special Defence Works .	70	Expenditure . . .	258	...	...	13,603
				Total .	1,374,688	21,809,603

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPTS

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division.	Rawal-Pindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Volunteers) . . .	216	2,719	1,933	3,062	4,194	3,395	1,603	3,395	2,552	4,588	1
IV	Supply and Transport (including Farms) . .	216	68,851	1,09,040	1,66,516	69,035	1,56,057	1,27,814	71,747	1,24,339	90,989	2
V	Veterinary Services . .	218	...	...	87	...	...	...	...	...	...	3
VI	Army Clothing Department, Supplies and Services (*a*)	218	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services . .	218	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services . .	220	675	1,547	1,031	534	278	1,058	432	2,468	565	6
IX	Medical Stores . . .	220	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services .	220	...	...	...	...	...	...	...	...	...	8
XII	Education . . .	222	84	32	33,998	181	137	2,294	340	225	285	9
XIV	Miscellaneous Services .	222	884	1,94,454	2,91,187	7,09,292	37,342	1,40,983	44,707	3,441	76,089	10
XV	Hutting	222	8,640	12,487	12,316	12,897	9,120	...	6,960	6,267	6,439	11
XVI	Conveyance by Road, River and Sea	224	*—762*	*—1,018*	459	*—725*	804	*—112*	*—47*	299	322	12
XVII	Conveyance by Rail . .	224	...	...	...	...	...	...	...	...	...	13
XVIII	Cantonments . . .	224	986	582	2,215	2,188	3,155	657	2,371	2,367	441	14
	TOTAL EFFECTIVE SERVICES.		82,077	3,19,057	5,10,871	7,97,596	2,10,288	2,74,297	1,29,905	1,41,958	1,79,718	15
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	224	197	174	350	183	315	271	81	107	73	16
XX	Pensions	224	3,688	6,072	6,210	3,372	4,130	12,611	10,846	4,475	11,776	17
	TOTAL NON-EFFECTIVE SERVICES . . .		3,885	6,246	6,560	3,555	4,445	12,882	10,927	4,582	11,849	18
	TOTAL ARMY RECEIPTS		85,962	3,25,303	5,17,431	8,01,151	2,14,733	2,87,179	1,40,832	1,46,540	1,91,567	19

(*a*) *Vide* footnote (*a*) at pages 218 and 219.

for the Year ended 31st March 1915.

No. of Items.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	2,253	...	...	...	1,134	...	45	30,873	2,058	11,720	13,778
2	48,511	3,628	5,033	13,047	77,067	18,90,519	1,000	30,23,193	201,546	...	201,546
3	...	...	...	...	...	...	...	87	6	...	6
4	...	...	...	...	...	20,09,712	7,633	20,17,345	134,490	4,334	138,824
5	...	...	...	...	...	1,66,529	...	1,66,529	11,102	...	11,102
6	332	...	...	...	24	...	71	9,015	601	...	601
7	...	...	...	...	...	11,81,077	...	11,81,077	78,738	...	78,738
8	...	...	...	...	...	17,95,492	100	17,95,592	119,706	1,844	121,550
9	47	...	...	...	8	...	2	37,633	2,509	...	2,509
10	90	49	49	46	3	2,958	50,032	15,51,606	103,440	161,353	264,793
11	5	2,880	2,880	1,200	...	...	2	82,093	5,473	...	5,473
12	972	78	...	...	30	...	—171	129	9	130,936	130,945
13	...	...	...	...	...	13,983	...	13,983	932	...	932
14	775	...	...	1	...	...	...	15,738	1,049	...	1,049
15	52,985	6,635	7,962	14,294	78,266	70,60,270	58,714	99,24,893	661,659	310,137	971,846
16	79	—2	59	89	10	...	62	2,048	137	...	137
17	368	2,654	1,347	84	1,162	12,28,927	—22	12,97,700	86,513	37,695	124,208
18	447	2,652	1,406	173	1,172	12,28,927	40	12,99,748	86,650	37,695	124,345
19	53,432	9,287	9,368	14,467	79,438	82,89,197	58,754	1,12,24,641	748,309	347,882	1,096,191

No. 67 B.—ABSTRACT ACCOUNT of Army Charges

Grants.	Head of Expenditure.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Effective Services.										
1	Administration	226	2,94,840	5,34,984	27,35,082	2,31,413	5,07,439	3,42,967	3,47,194	3,51,862	1
2	Military Accounts	226	1,46,745	2,85,936	2,66,123	1,65,018	4,60,590	1,81,447	1,87,246	2,73,572	2
3	Regimental Pay, Allowances and Charges (including Volunteers)	230	91,63,618	1,04,03,930	95,59,469	98,85,232	1,16,45,429	98,29,533	1,07,56,331	86,80,962	3
4	Supply and Transport (including Farms)	232	27,21,933	43,28,405	44,61,379	32,03,162	30,99,156	25,27,298	30,14,303	23,55,101	4
5	Veterinary Services	232	24,936	58,848	47,529	26,918	54,885	24,553	42,414	18,639	5
6	Army Clothing Department, Supplies and Services	234	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services	234	...	...	...	...	...	...	...	...	7
8	Medical Services	236	3,43,348	4,99,367	6,86,220	5,60,807	7,29,039	4,16,662	6,36,814	5,66,349	8
9	Medical Stores	236	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	238	...	...	...	...	...	...	...	...	10
11	Ecclesiastical	238	18,817	36,427	59,835	57,662	57,344	22,621	49,517	39,768	11
12	Education	240	2,824	52,405	1,81,510	20,191	1,25,260	2,92,586	1,27,675	86,312	12
13	Compensation for Dearness of Food and Forage	240	5,73,958	6,60,892	5,46,990	6,66,566	6,55,418	1,90,974	7,76,737	5,94,584	13
14	Miscellaneous Services	242	58,338	7,64,374	1,19,945	31,201	3,44,901	65,864	14,397	2,62,924	14
15	Hutting	242	12,486	15,246	27,908	32,996	14,074	5,476	20,463	14,039	15
16	Conveyance by Road, River and Sea	244	4,282	55,791	25,966	39,734	1,53,172	47,721	8,114	2,68,637	16
17	Conveyance by Rail	244	...	...	...	...	...	...	...	...	17
18	Cantonments	244	1,20,764	1,18,496	1,84,695	3,47,814	2,31,450	53,619	1,87,302	1,00,547	18
	Total Effective Services		1,34,86,889	1,78,15,101	1,89,02,651	1,52,68,714	1,80,78,157	1,40,01,321	1,61,68,507	1,36,13,296	19
	Non-Effective Services.										
19	Rewards for Military Services	246	6,953	14,967	13,668	7,567	23,693	6,006	6,856	9,060	20
20	Pensions	246	2,56,491	12,70,876	20,94,304	7,48,371	20,73,682	1,26,304	4,12,594	11,58,236	21
	Total Non-Effective Services		2,63,444	12,85,843	21,07,972	7,55,938	20,97,375	1,32,310	4,19,450	11,67,296	22
	Total Effective and Non-Effective Services		1,37,50,333	1,91,00,944	2,10,10,623	1,60,24,652	2,01,75,532	1,41,33,631	1,65,87,957	1,47,80,592	23

for the year ended 31st March 1915.

No. of Items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15 = £1.	England. Stores.	England. Other charges.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	6,03,354	2,54,430	61,588	58,111	67,899	59,864	...	13,056	64,64,083	430,939	...	...	430,939
2	2,20,246	1,78,753	364	...	...	1,005	5,22,129	*—60,264*	28,28,910	188,594	...	...	188,594
3	83,72,734	43,26,456	19,93,681	16,39,148	14,50,898	13,84,159	...	97,44,665	10,88,36,245	7,255,750	...	1,312,872	8,568,622
4	29,96,896	16,79,172	2,72,393	1,80,869	4,21,970	5,93,076	22,18,267	*—28,55,575*	3,12,17,805	2,081,187	73,371	...	2,154,558
5	57,188	6,514	...	...	...	...	...	13,360	3,76,784	25,052	...	...	25,052
6	...	...	...	...	...	...	20,59,547	...	20,59,547	137,303	90,438	15,228	242,969
7	...	...	...	...	...	...	52,12,080	...	52,12,080	347,472	...	15,122	362,594
8	6,86,131	2,59,867	37,703	10,982	35,871	88,364	...	*—2,04,117*	53,53,407	356,894	...	6,693	363,587
9	...	...	...	...	...	...	3,34,215	...	3,34,215	22,281	94,501	...	116,782
10	...	...	...	...	...	...	1,01,34,040	12,248	1,01,46,288	676,419	4,79,481	15,389	1,171,289
11	40,649	14,356	...	...	...	6,583	...	5,240	4,08,819	27,255	...	...	27,255
12	1,08,337	1,284	482	554	3,223	100	900	553	10,04,196	66,946	...	1,260	68,206
13	4,84,003	3,502	2,19,468	1,57,027	1,17,411	17,553	...	*—4,08,128*	52,56,955	350,463	...	...	350,463
14	46,813	31,424	6,762	3,269	7,974	1,171	14,668	3,30,89,059	3,48,63,084	2,324,206	18,572	69,062	2,411,840
15	29,055	120	7,384	2,651	4,753	...	...	...	1,86,651	12,444	...	...	12,444
16	47,962	1,18,248	*—14*	22	333	28,564	...	...	7,98,532	53,236	...	108,757	161,993
17	...	...	...	...	...	...	48,67,594 (a)	...	48,67,594	324,506	...	...	324,506
18	44,976	43,161	3,833	4,469	1,248	5,200	...	*—300*	14,47,274	96,485	...	...	96,485
19	1,37,38,344	69,17,287	26,03,644	20,57,102	21,11,580	21,85,639	2,53,63,440	3,93,49,797	22,16,61,469	14,777,432	756,363 (b)	1,544,383	17,078,178
											2,300,746		
20	3,497	1,605	2,379	950	2,168	200	...	122	99,691	6,646	...	239	6,885
21	24,37,132	1,23,550	57,337	14,032	31,075	3,876	80,839	18,491	1,09,07,190	727,146	...	2,521,730	3,248,876
22	24,40,629	1,25,155	59,716	14,982	33,243	4,076	80,839	18,613	1,10,06,881	733,792	...	2,521,969	3,255,761
23	1,61,78,973	70,42,442	26,63,360	20,72,084	21,44,823	21,89,715	2,54,44,279	3,93,68,410	23,26,68,350	15,511,224	756,363	4,066,352	20,333,939
											4,822,715		
	TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .								22,16,61,469	14,777,432	756,363	1,544,383	17,078,178
	UNADJUSTED EXPENDITURE								39,308	2,620	...	...	2,620
	TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE . . .								22,17,00,777	14,780,052	756,363	1,544,383	17,080,798
	TOTAL NON-EFFECTIVE SERVICES AS ABOVE								1,10,06,881	733,792	...	2,521,969	3,255,761
	TOTAL ARMY CHARGES .								23,27,07,658	15,513,844	756,363	4,066,352	20,336,559

(*a*) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at page 244.

(*b*) Includes £201,504-19-9 for "Schedule Measure Expenditure."

L.—Military Receipts and Services.

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS).							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Discharge Purchase Money	540	270	1,268	1,919	1,304	642	926
Recoveries from Officers at the Colaba Officer's Sanitarium	...	...	19	...	...	...	...
Miscellaneous	2,179	1,663	1,775	2,275	2,091	961	2,469
TOTAL IN INDIA R	2,719	1,933	3,062	4,194	3,395	1,603	3,395
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
Part I.—Under control of Army Head-Quarters, etc.							
Sale of Dairy produce	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...	...
TOTAL, PART I	...	...	...	...	...	...	...
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of Provisions and Stores	39,882	60,754	48,623	45,562	1,24,447	75,757	43,302
Do. of sale of Rum	5,636	6,306	522	1,387	2,138	2,395	...
Do. of sale of Transport, Battery or Ambulance cattle	3,944	8,406	8,366	4,111	809	4,900	877
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	12,239	13,176	18,664	4,058	6,620	17,423	7,858
Proceeds of sale of bedding, etc.	608	1,213	3,170	1,984	3,905	2,052	1,342
Recoveries for damaged or deficient equipment, etc.	827	922	668	2,267	1,285	265	982
Value of Stores issued to other Departments	...	6,195	...	8	...	...	...
Miscellaneous	2,446	392	8,763	934	5,099	25,022	180
Receipts in connection with Grass Cultivation	3,269	11,676	77,740	8,724	11,754	...	17,206
TOTAL PART II	68,851	1,09,040	1,66,516	69,035	1,56,057	1,27,814	71,747
TOTAL R	68,851	1,09,040	1,66,516	69,035	1,56,057	1,27,814	71,747

for the Year ended 31st March 1915.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
540	2,625	810	...	...	...	270	...	...	11,114
225	...	...	...	...	...	...	...	...	244
1,787	1,963	1,443	...	...	...	864	...	45	19,515
2,552	4,588	2,253	...	...	...	1,134	...	45	30,873

Total India converted into £ at Rs. 15 = £1 . . . . . £ **2,058**

IN ENGLAND :—

	£
Discharge Purchase Money	129
Amount received on account of the Consolidated Clothing Allowance of British soldiers . . .	11,591
	11,720
TOTAL .	13,778

...	...	...	...	...	...	...	(a)17,32,623		17,32,623
...	...	...	...	...	...	...	(b)1,57,896		1,57,896
...	...	...	...	...	...	...	18,90,519		18,90,519
39,110	68,079	36,457	349	4,246	2,931	30,603	...	999	6,71,101
842	371	238	145	...	343	...	...	...	20,323
3,611	181	3,308	110	198	4,035	175	...	...	43,091
4,691	7,718	1,891	2,984	514	3,959	1,176	...	...	1,02,971
5,685	2,552	259	...	5	175	690	...	...	23,640
1,774	2,553	1,053	3	9	...	168	...	...	12,776
...	...	1,145	...	...	...	...	...	...	7.348
8,972	95	4,160	37	61	825	44,255	...	1	1,01,242
9,654	9,440	...	...	...	719	...	...	...	1,50,182
1,24,339	90,989	48,511	3,628	5,033	13,047	77,067	...	1,000	11,32,674
1,24,339	90,989	48,511	3,628	5,033	13,047	77,067	18,90,519	1,000	30,23,193

Total India converted into £ at Rs. 15=£1 . . . . . £ **201,546**

(a) Peshawar Division . 1,49,879 — Quetta Division . 1,87,570
Rawal Pindi ,, . 2,47,565 — Mhow ,, . 2,11,245
Lahore ,, . 3,05,657 — Poona ,, . 2,51,461
Meerut ,, . 46,662 — Secunderabad ,, . 1,01,846
Lucknow ,, . 1,97,313 — Aden Brigade ,, . 33,425

(b) Peshawar Division . 12,409 — Quetta Division . 10,775
Rawal Pindi ,, . 18,550 — Mhow ,, . 16,203
Lahore ,, . 56,406 — Poona ,, . 12,991
Meerut ,, . 3,842 — Secunderabad ,, . 5,976
Lucknow ,, . 19,099 — Aden Brigade ,, . 1,645

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
Veterinary Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous	...	...	87	...	...	...	...
RECEIPTS UNDER GRANT VI. (a)							
Army Clothing Department, Supplies and Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of public clothing (British troops)	1,209	1,400	1,135	1,302	1,065	2,316	1,133
Proceeds of sale of personal clothing (British troops)	83,045	96,719	95,499	1,12,323	1,30,332	86,284	1,25,776
Proceeds of sale of clothing (Indian troops) .	7,370	6,968	4,690	14,517	10,247	14,268	7,303
Proceeds of sale of clothing stores not embraced under the above heads . . .	22,372	28,754	40,028	24,813	43,940	18,869	19,903
Proceeds of sale of necessaries . . .	40,374	64,328	69,829	71,301	73,549	50,323	71,023
Proceeds of sale of clothing, etc., by auction with Regiments	123	3,285	578	1,300	839	687	1,376
Proceeds of sale of clothing, etc., by auction in Factories	...	...	...	...	3,806	...	...
Value of stores issued to other Departments .	...	...	...	...	46,506	...	...
Miscellaneous	...	...	...	...	15,431	...	...
Total in India . Rs.	1,54,493	2,01,454	2,11,759	2,25,556	3,25,715	1,72,747	2,26,514
RECEIPTS UNDER GRANT VII.							
Remount Establishments, Supplies and Services.							
Under Control of Army Head-Quarters, etc.							
Proceeds of sale of cattle and remounts .	...	...	...	...	...	...	...
Proceeds of sale of regimental cast horses .	...	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers	...	...	...	...	...	...	...
Rent of lands	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...

(a) The receipts under Grant VI are shown at page 213 in lump sum as they are audited by the Controller of Military Supply under the several Divisional columns in this

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	87
								Total India converted into £ at Rs. 15=£1 . £	**6**
1,013	647	884	...	...	...	—*14*	...	...	12,090
80,911	85,654	50,404	...	...	...	8,312	...	6,430	9,61,689
5,860	5,390	4,271	1,251	1,758	2,235	847	...	1,077	88,052
11,903	37,101	15,238	354	614	208	1,200	...	...	2,65,297
54,408	66,410	27,709	37	6	5	8,229	...	126	5,97,657
1,463	544	356	...	...	...	42	...	...	10,593
...	2,884	...	...	...	...	...	...	...	6,690
...	3,931	...	...	...	...	...	...	...	50,437
...	9,409	...	...	...	...	...	...	...	24,840
1,55,558	2,11,970	98,862	1,642	2,378	2,448	18,616	...	7,633	20,17,345
								Total India converted into £ at Rs. 15=£1 . £	**134,490**
IN ENGLAND: Value of clothing and necessaries in possession of Regiments on their transfer from the Indian to the British Establishment—Proceeds of sales of unserviceable Military Stores . . . . . £									4,334
								TOTAL £	138,824
...	...	...	...	...	...	...	25,030	...	25,030
...	...	...	...	...	...	...	30,575	...	30,575
...	...	...	...	...	...	...	75,312	...	75,312
...	...	...	...	...	...	...	4,179	...	4,179
...	...	...	...	...	...	...	31,433	...	31,433
...	...	...	...	...	...	...	1,66,529	...	1,66,529
								Total India converted into £ at Rs. 15=£1 . £	**11,102**

Accounts; but as they are under the control of General Officers Commanding Divisions and Independent Brigades they have been distributed account.

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.							
MEDICAL SERVICES.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Stoppages from officers and men in hospitals .	449	1,433	906	379	213	835	297
Miscellaneous	226	114	125	155	65	223	135
TOTAL . Rs.	675	1,547	1,031	534	278	1,058	432
RECEIPTS UNDER GRANT IX.							
MEDICAL STORES.							
Under Control of Army Head-Quarters, etc.							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under Control of Army Head-Quarters, etc.							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,255	45	314	...	...	...	3	...	70	7,199
213	520	18	...	...	...	21	...	1	1,816
2,468	565	332	...	...	...	24	...	71	9,015
							Total India converted into £ at Rs. 15=£1	. . £	601
...	...	...	...	...	...	...	1,35,975	...	1,35,975
...	...	...	...	...	...	...	10,26,258	...	10,26,258
...	...	...	...	...	...	...	18,844	...	18,844
...	...	...	...	...	...	...	11,81,077	...	11,81,077
							Total India converted into £ at Rs. 15=£1	. . £	78,738
...	...	...	...	...	...	...	8,60,623	100	8,60,723
...	...	...	...	...	...	...	1,43,217	...	1,43,217
...	...	...	...	...	...	...	83,040	...	83,040
...	...	...	...	...	...	...	6,71,245	...	6,71,245
...	...	...	...	...	...	...	1,227	...	1,227
...	...	...	...	...	...	...	36,140	...	36,140
...	...	...	...	...	...	...	17,95,492	100	17,95,592
							Total India converted into £ at Rs. 15=£1	. . £	119,706

IN ENGLAND:

Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment—Proceeds of sales of unserviceable Military stores	£	1,844
TOTAL . .	£	121,550

No. 67C.—Detailed Account of Army Receipt

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EDUCATION.							
Under Control of Army Head-Quarters, etc.							
Receipts for damaged Library Books	...	...	20	...	...	...	...
Receipts from Schools, etc.	69	32	33,765	181	137	44	340
Miscellaneous	15	...	213	...	...	2,250	...
TOTAL . Rs.	84	32	33,998	181	137	2,294	340
RECEIPTS UNDER GRANT XIV.							
MISCELLANEOUS SERVICES.							
Part I.—Under Control of Army Head-Quarters, etc.							
Fines and forfeitures of contractors and others	...	...	...	...	...	...	..
Miscellaneous	—25	—26	54	—24	—11	—22	—23
Receipts in India (*i.e.*, advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies	...	1,87,747	2,90,701	7,07,209	...	1,29,162	37,849
Special Services—							
Tibet Mission	...	...	...	...	34,949	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Despatch of troops to Persia	...	...	...	...	...	...	6,247
War—1914—Creditable to Indian Government	...	...	...	...	...	...	...
North-West Frontier, 1914	...	955	...	...	...	...	...
Total Part I . Rs.	—25	1,88,676	2,90,755	7,07,185	34,938	1,29,140	4,4073
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Fines and forfeitures of contractors and others	786	—5	114	1,984	57	15	205
Miscellaneous	123	5,783	318	123	2,347	11,828	429
Total Part II . Rs.	909	5,778	432	2,107	2,404	11,843	634
TOTAL . Rs.	884	1,94,454	2,91,187	7,09,292	37,342	1,40,983	44,707
RECEIPTS UNDER GRANT XV.							
HUTTING.							
Under Control of Army Head-Quarters, etc.							
Hutting	8,640	12,487	12,316	12,897	9,120	...	6,960

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	20
225	285	47	...	...	...	7	...	2	35,134
...	...	...	...	...	...	1	...	...	2,479
225	285	47	...	...	...	8	...	2	37,633
							Total India converted into £ at Rs. 15=£1	**£**	**2,509**
...	...	...	...	...	...	...	1,175	...	1,175
—15	*—22*	*—13*	*—2*	3	*—1*	3	1,783	*—1*	1,658
...	75,502	...	...	...	...	...	...	...	14,28,170
...	...	...	...	...	...	...	...	...	34,949
8	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	6,247
...	...		...	...	...	...	...	50,025	50,025
...	...	...	...	...	...	...	...	...	955
—7	75,480	*—13*	*—2*	3	*—1*	3	2,958	50,024	15,23,187
10	240	60	50	20	35	...	...	...	3,571
3,438	369	43	1	26	12		...	8	24,848
3,448	609	103	51	46	47	...	...	8	28,419
3,441	76,089	90	49	49	46	3	2,958	50,032	15,51,606
							Total India converted into £ at Rs. 15=£1	**£**	**103,440**

IN ENGLAND:	£
Contribution by the Imperial Government in respect of Military charges for Aden	100,000
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	60,000
Contribution by the Imperial Government for the year 1914-15 in respect of Military Attaché at Meshed	950
Fees received in respect of King's India Cadets, at the Royal Military College, Sandhurst	403
	161,353
TOTAL	264,793

6,267	6,439	5	2,880	2,880	1,200	...	...	2	82,093
							Total India converted into £ at Rs. 15=£1	**£**	**5,473**

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI. CONVEYANCE BY ROAD, RIVER AND SEA. *Under Control of General Officers Commanding Divisions and Independent Brigades.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	17	72	419	40	192	*—152*	83
Recoveries of table money, etc., in Indian Troop Service Transports	*—1,229*	*—1,390*	...	*—1,215*	1	40	*—130*
Miscellaneous	450	300	40	450	611	...	...
TOTAL . Rs.	*—762*	*—1,018*	459	*—725*	804	*—112*	*—47*
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. *Under Control of Army Head-Quarters, etc.*							
Miscellaneous	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. *Under Control of General Officers Commanding Divisions and Independent Brigades.*							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	986	582	2,215	2,188	3,155	657	2,371
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. *Under Control of Army Head-Quarters, etc.*							
Decorations and medals	197	174	331	183	315	271	81
Miscellaneous	...	...	19	...	...	...	...
TOTAL	197	174	350	183	315	271	81
RECEIPTS UNDER GRANT XX. PENSIONS. *Under Control of Army Head-Quarters, etc.*							
Indian Military Service Family Pensions	...	...	...	...	...	...	...
Miscellaneous	3,688	6,072	6,210	3,372	4,130	12,611	10,846
TOTAL . Rs.	3,688	6,072	6,210	3,372	4,130	12,611	10,846
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	85,962	3,25,303	5,17,431	8,01,151	2,14,733	2,87,179	1,40,832

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
291	625	973	78	...	...	30	...	32	2,700
8	—303	—1	...	...	...	...	...	—203	—4,422
...	...	...	...	...	...	...	...	...	1,851
299	322	972	78	...	...	30	...	—171	129
								Total India converted into £ at Rs. 15=£1 . £	**9**
IN ENGLAND:									
Contribution by the Imperial Government in respect of the cost of the Transport of Troops . . .									£ 130,000
Indian Troop Service:—Receipts from the Imperial Government, recoveries on account of messing, etc. .									936
									130,936
								TOTAL .	130,145
...	...	...	...	...	...	...	13,983	...	13,983
								Total India converted into £ at Rs. 15=£1 . £	**932**
2,367	441	775	...	...	1	...	...	...	15,738
								Total India converted into £ at Rs. 15=£1 . £	**1,049**
107	73	79	—2	59	89	10	...	62	2,029
...	...	...	...	...	...	...	...	...	19
107	73	79	—2	59	89	10	...	62	2,048
								Total India converted into £ at Rs. 15=£1 . £	**137**
...	...	...	...	...	...	...	12,28,927	—22	12,28,905
4,475	11,776	368	2,654	1,347	84	1,162	...	...	68,795
4,475	11,776	368	2,654	1,347	84	1,162	12,28,927	—22	12,97,700
								Total India converted into £ at Rs. 15=£1 . £	**86,513**
IN ENGLAND:									
Subscriptions towards Indian Military Service Family Pensions									£ 37,695
								TOTAL . £	124,208
1,46,540	1,91,567	53,432	9,287	9,368	14,467	79,438	82,89,197	58,754	1,12,24,641
								Total India converted into £ at Rs. 15=£1 . £	**748,309**
TOTAL ARMY RECEIPTS, IN ENGLAND									£ 347,882
								GRAND TOTAL . £	1,096,191

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 1. ADMINISTRATION. *Part I.—Under Control of Army Head-Quarters, etc.*							
Commander-in-Chief in India	...	...	3,02,437	...	...	...	...
General Staff Branch	...	...	9,91,041	...	...	...	...
Adjutant-General's Branch	...	...	3,90,259	...	...	...	...
Quarter-Master General's Branch	...	...	5,59,344	...	...	...	...
Medical Branch	...	...	2,08,694	...	...	...	...
General Officers Commanding the Northern and Southern Armies	...	1,95,695	...	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	4,093	...	95,192	...	...
Total Part I	...	1,95,695	24,55,868	...	95,192	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional and Brigade Commands and Staff	2,94,840	3,39,289	2,79,214	2,31,413	4,12,247	3,42,967	3,47,194
Total	2,94,840	5,34,984	27,35,082	2,31,413	5,07,439	3,42,967	3,47,194
GRANT 2. MILITARY ACCOUNTS. *Under Control of Finance Department.*							
Military Accountant-General	...	...	...	...	2,20,694	...	...
Inspecting Staff Northern and Southern Armies	...	51,250	...	...	...	...	...
Controller's Office	39,159	85,365	94,224	40,456	78,359	54,131	30,341
Divisional Audit Office	54,181	63,794	76,574	60,721	86,268	54,787	73,363
Divisional Disbursing Office	49,050	82,873	95,325	63,040	74,364	72,529	79,273
Officers in charge of Treasure Chests	4,355	...	...	801	905	...	4,269
Special Services— Gilgit Agency	...	2,654	...	...	...	...	...
Total	1,46,745	2,85,936	2,66,123	1,65,018	4,60,590	1,81,447	1,87,246
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS). *Part I.—Under Control of Army Head-Quarters, etc.*							
Officers of the General List Infantry and unemployed General Officers	...	...	...	...	...	...	...
Governor-General's Body-Guard	...	...	...	74,376	...	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...	...
Nepal Escort	...	...	...	...	22,557	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	...	616	...	*—1,020*	...	1,398	112
Indian Army—Recruiting Depôts	15,625	15,923	23,379	22,004	47,008	...	17,377
Volunteers—Camps-of-Exercise and Allowances for Field days	...	...	6,095	5,500	35,391	2,013	7,933
Total Part I	15,625	16,539	29,474	1,00,860	1,04,956	3,411	25,422

for the Year ended 31st March 1915.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	3,02,437
...	...	...	...	...	...	...	...	195	9,91,236
...	...	...	...	...	...	...	...	...	3,90,259
...	...	...	...	...	...	...	...	5	5,59,349
...	...	...	...	...	...	...	...	...	2,08,694
...	2,13,090	...	...	...	...	...	...	...	4,08,785
33,784	36,150	7,684	...	...	...	...	...	...	1,76,903
33,784	2,49,240	7,684	...	...	...	...	...	200	30,37,663
3,18,078	3,54,114	2,46,746	61,588	58,111	67,899	59,864	...	12,856	34,26,420
3,51,862	6,03,354	2,54,430	61,588	58,111	67,899	59,864	...	13,056	64,64,083
Total India converted into £ at Rs. 15 = £1 . £									**430,939**
...	...	...	...	...	...	...	...	...	2,20,694
50,532	...	...	...	...	...	...	...	...	1,01,782
53,446	83,133	58,760	...	...	...	...	5,22,129	*—60,238*	10,79,268
87,586	77,515	72,487	...	...	...	...	...	*—26*	7,07,250
80,913	59,595	47,506	...	...	...	48	...	...	7,04,516
1,095	...	...	364	...	...	957	...	...	12,746
...	...	...	...	...	...	...	...	...	2,654
2,73,572	2,20,246	1,78,753	364	...	...	1,005	5,22,129	*—60,264*	28,28,910
Total India converted into £ at Rs. 15 = £1 . £									**188,594**
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	74,376
...	38,831	...	...	...	...	...	...	...	38,831
...	...	...	...	...	...	...	...	...	22,557
704	...	...	...	...	...	...	...	...	1,810
20,504	14,920	...	...	...	...	...	...	...	1,76,740
7,727	16,886	6,256	...	...	...	...	...	...	87,801
28,935	70,637	6,256	...	...	...	...	...	...	4,02,115

No. 67D.—DETAILED ACCOUNT of Army Charges for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—*contd.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
British Army—							
Cavalry	2,08,435	5,62,518	2,70,994	7,60,632	2,68,330	...	2,89,050
Artillery	9,29,910	13,61,492	10,58,681	10,29,064	8,17,819	12,98,493	15,16,048
Engineers	2,000	...	11,776	...	4,955	...	...
Infantry	19,76,893	21,34,378	24,03,369	15,25,151	30,11,309	18,99,863	22,71,717
Officers of the Indian Army and men of the British Army Reserve.	20,056	62,192	25,983	21,812	45,924	18,313	19,039
Hill Sanitaria and Depôts	...	11,726	22,324	64,579	24,567	...	34,570
Miscellaneous—							
Recruiting rewards, etc.	18,633	29,879	40,052	44,055	58,766	28,625	28,267
Kit and clothing allowances (British Ranks).	3,01,267	4,25,856	4,51,244	4,42,039	5,48,915	3,30,026	5,00,826
Kit-money and clothing allowances (Indian Ranks).	9,655	29,559	6,716	8,048	3,507	21,136	17,179
Batta	785	787	1,425	2,103	722	4	64
Family allowances	26,446	36,236	31,675	40,734	41,310	27,165	39,186
Good-conduct pay to British Soldiers	...	85	...	...	...	...	...
Deferred pay	1,070	1,299	1,843	743	3,143	2,195	2,186
Gratuities on discharge or on transfer to the Army Reserve.	1,640	2,477	3,295	2,220	6,587	4,741	2,762
Compensation in lieu of rations	24,932	28,939	42,033	34,385	38,660	72,091	37,438
Punkha-pulling and tattie-watering establishments for Barracks.	25,964	44,055	51,364	27,475	72,448	6,210	40,088
Prizes for skill-at-arms, etc.	635	266	134	761	370	263	99
Travelling and out-station allowances	38,214	24,913	29,735	25,439	48,734	33,602	38,698
Purchase of Mounted Infantry Ponies (Burma).	...	...	...	...	...	...	...
Incidental expenses	12,435	16,675	24,860	20,025	24,663	13,492	22,312
Miscellaneous expenditure incurred regimentally on account of Stores.	11,239	16,380	31,285	2,108	27,718	16,946	28,347
Deduct—							
Hospital stoppages	*17,860*	*18,462*	*25,075*	*19,681*	*25,484*	*15,176*	*25,649*
Grocery stoppages	*11*	*926*	*90*	*48*	*29*	*56*	*57*
Total European Army Carried over	35,92,333	47,70,324	44,83,623	40,31,644	50,22,934	37,57,933	48,62,170
Indian Army—							
Cavalry	15,94,147	12,60,861	19,76,969	14,04,342	15,01,564	9,58,839	20,20,618
Artillery	95,918	2,91,893	—*383*	86,709	...	...	...
Sappers and Miners	59,906	1,58,303	...	3,52,319	27,710	1,80,210	...
Sappers and Miners—Signal Companies	...	77,739	64,214	—*4,001*	...	85,666	15,618
Infantry	30,48,288	29,53,769	20,06,262	30,00,076	30,18,620	31,60,625	29,73,994
Reserve Forces	1,98,550	2,38,428	3,80,936	1,55,514	1,72,507	51,056	94,377
Indian Army Carried over	49,96,809	49,80,993	44,27,998	49,94,959	47,20,401	44,36,396	51,04,607

Year ended 31st March 1915—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99	7,84,705	...	...	...	...	...	...	1,86,615	33,31,378
9,40,677	7,78,635	2,28,999	1,883	1,942	...	3,68,458	...	12,31,838	1,15,63,939
17,978	...	...	...	...	...	...	...	1,254	37,963
19,72,672	18,47,223	13,76,470	...	...	...	4,64,546	...	73,16,657	2,82,00,248
27,585	52,771	4,391	...	...	...	219	...	26,947	3,25,232
15,377	37,248	...	...	...	...	...	...	2,277	2,12,668
22,625	25,793	23,131	...	...	...	...	...	6,400	3,26,226
3,07,025	4,16,227	2,04,576	104	80	...	70,366	...	11,46,134	51,44,685
10,435	5,074	996	64	...	...	3,154	...	4,869	1,20,392
1,811	64	3,968	...	...	...	4,281	...	...	16,004
33,191	35,426	12,145	...	156	...	8,537	...	90,089	4,22,296
...	...	...	...	...	...	...	...	...	85
4,958	2,853	1,201	...	...	...	394	...	...	21,885
2,333	1,875	900	...	...	...	180	...	...	29,010
25,231	32,071	14,225	199	238	...	4,778	...	27	3,55,247
224	15,733	8,513	102	257	...	8,554	...	702	3,01,689
418	249	150	...	...	...	...	...	...	3,345
17,179	32,911	12,763	...	13	...	1,086	...	1,276	3,04,563
...	...	1,390	...	...	...	...	...	...	1,390
23,022	15,848	9,801	...	...	...	4,656	...	738	1,88,527
21,427	34,783	8,407	232	93	...	4,626	...	323	2,03,914
18,863	*17,519*	*10,732*	*34*	...	...	*4,143*	...	*959*	*1,99,037*
40	*21*	*—22*	...	...	...	...	...	...	*1,256*
34,25,364	41,01,939	19,01,316	2,550	2,779	...	9,39,692	...	1,00,15,787	5,09,10,393
8,06,816	10,08,049	...	4,27,340	4,20,490	4,08,284	75,224	...	2,13,481	1,40,77,024
47	...	1,10,686	1,65,983	97,632	92,352	...	...	70,513	10,11,350
3,82,954	4,15,450	1,23,085	...	...	...	50,470	...	*—32,000*	17,18,407
77,628	...	...	...	...	...	...	...	38,958	3,55,822
29,75,831	16,97,660	15,23,387	11,08,064	8,71,102	7,78,124	2,53,100	...	9,40,033	3,03,08,935
1,46,484	54,353	4,188	40,417	43,613	50,525	256	...	*—5,95,697*	10,35,507
43,89,760	31,75,512	17,61,346	17,41,804	14,32,837	13,29,285	3,79,050	...	6,35,288	4,85,07,645

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—*concld.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.							
European Army—Brought forward	35,92,338	47,70,324	44,83,623	40,31,644	50,22,934	37,57,933	48,62,170
Indian Army—Brought forward	49,96,809	49,80,993	44,27,998	49,94,959	47,20,401	44,36,396	51,04,607
Indian Army—contd.							
Miscellaneous—							
Kit and clothing allowances (British Ranks)	—21	2,267	—425	1,356	159	4,815	729
Kit money and clothing allowances (Indian Ranks)	3,57,852	3,36,727	2,11,371	3,43,749	3,23,205	4,27,827	3,63,020
Hire and purchase of transport	713	165	1,563	2,156	15,631	1,183	2,532
Deferred pay to British Non-Commissioned Officers	...	...	107	128	...	8	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	...	85	...	75	105
Feed of animals	17,764	1,05,658	4,283	3,734	6,151	86,837	12,718
Miscellaneous clothing allowances	22,135	18,276	18,023	23,106	10,893	43,566	1,523
Prizes for skill-at-arms	6,051	7,693	7,616	9,599	5,901	5,648	4,405
Travelling and out-station allowances	72,403	88,072	97,890	69,239	2,15,409	1,57,242	1,14,801
Batta	23,094	20,089	17,923	54,896	5,646	15,807	7,453
Compensation in lieu of rations	5,701	604	2,441	225	2,680	7,32,705	1,048
Family allowances	350	588	197	6,053	968	2,252	836
Purchase of line gear	1,972	6,458	352	2,783	...	...	...
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	...	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	321	1,096	46	42,044	...	357	...
Incidental expenses	17,634	16,529	33,177	27,544	30,707	26,726	20,404
Miscellaneous expenditure incurred regimentally on account of stores	27,848	26,782	22,102	19,896	15,983	22,373	15,907
Diets purchased regimentally	3,413	6,118	3,920	5,131	7,189	13,997	4,730
Money allowance in lieu of firewood to Indians	1,715	...	...	2,321	...	639	2,422
Deduct—							
Hospital Stoppages	*99*	*1,048*	*—9*	*356*	*454*	*613*	*644*
Grocery Stoppages	...	...	...	...	...	...	...
TOTAL INDIAN ARMY	55,55,655	56,17,067	48,48,593	56,08,648	53,60,469	59,77,840	56,56,596
Volunteers	...	...	1,97,779	1,44,080	11,57,070	90,349	2,12,143
TOTAL PART II	91,47,993	1,03,87,391	95,29,995	97,84,372	1,15,40,473	98,26,122	1,07,30,909
TOTAL IN INDIA R	91,63,618	1,04,03,930	95,59,469	98,85,232	1,16,45,429	98,29,533	1,07,56,331

Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,25,364	41,01,939	19,01,316	2,550	2,779	...	9,39,692	...	1,00,15,787	5,09,10,393
43,89,760	31,75,512	17,61,346	17,41,804	14,32,837	13,29,285	3,79,050	...	6,35,288	4,85,07,045
4,053	1,375	1,789	...	...	...	1,481	...	4,440	22,018
3,29,402	2,36,816	1,74,664	1,05,544	84,790	68,716	25,647	...	*—9,08,386*	24,80,944
584	269	46	12	20	·52	336	...	...	25,262
—50	...	...	...	...	...	...	...	...	193
50	180	...	...	...	...	...	...	...	495
8,038	5,110	13	77,657	84,020	45	7,327	...	...	4,19,355
1,517	51	24,223	5,748	...	3,522	439	...	...	1,73,022
5,217	5,750	2,571	1,746	1,435	1,966	562	...	...	66,160
65,286	78,105	46,486	34,939	18,232	29,475	3,236	...	*—58*	10,90,757
—4,497	28,646	80,987	883	872	751	23,334	...	4,938	2,80,822
19,233	217	269	...	...	116	483	...	23	7,65,745
3,154	5,225	884	...	89	...	310	..	*—4,453*	16,453
24	...	1,590	4,414	4,141	2,943	...	...	...	24,677
...	...	3,785	..	...	...	...	...	...	3,785
44,899	30,757	6,633	...	...	...	544	...	...	1,26,697
28,388	13,214	8,868	8,070	5,147	9,778	2,598	...	...	2,48,784
37,653	6,918	5,858	8,262	4,027	2,400	*—2,171*	...	50	2,13,888
5,615	3,612	7,012	2,085	823	1,817	1,291	...	...	66,753
—224	6	1,207	...	...	32	...	...	*—2,634*	5,484
393	*470*	*38*	*33*	*64*	...	...	...	...	*4,203*
...	...	*8*	...	...	...	...	...	...	*8*
49,37,709	35,91,293	21,28,185	19,91,131	16,36,369	14,50,898	4,44,467	...	*—2,70,792*	5,45,34,128
2,88,954	6,08,865	2,90,699	...	...	...	...	...	*—330*	29,89,609
86,52,027	83,02,097	43,20,200	19,93,681	16,39,148	14,50,898	13,84,159	...	97,44,665	10,84,34,130
86,80,962	83,72,734	43,26,456	19,93,681	16,39,148	14,50,898	13,84,159	...	97,44,665	10,88,36,245
								Total India converted into £ at Rs. 15=£1	7,255,750

IN ENGLAND:

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India.

	£	£
For the year 1914-15	930,700	
Less—Refund of over-payment for the year 1912-13	*80*	
		930,620
Furlough allowances of Officers and men of British Regiments serving in India		72,668
Advances to Regiments proceeding to India		1,345
Pay and allowances during voyage of Regiments returning from India		4,590
Consolidated Clothing allowance of British soldiers		24,700
Separation allowances issued to families of Non-Commissioned Officers, etc.		5,096
Furlough allowances of Officers of the Indian Service		265,259
Pay and allowances of Second Lieutenants on appointment		4,418
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers		1,838
Pay and expenses of Native Orderlies to His Majesty the King		1,208
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge		618
Outfit allowances of Officers on promotion to commissioned rank		400
National Health Insurance		112
Total in England		1,312,872
TOTAL		8,568,622

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 4.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supply and Transport (including Farms).							
Part I.—Under Control of Army Head-Quarters, etc.							
Dairy Farms Administrative Staff	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Total Part I	...	...	...	...	...	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional Staff and Establishments	6,58,944	11,58,045	13,39,568	5,46,187	5,36,352	7,11,920	3,83,686
Provisions for Europeans	4,01,929	8,23,112	10,01,677	8,72,775	9,75,565	6,24,230	9,02,816
Provisions for Indians	2,93,272	1,17,233	80,462	92,203	3,29,709	57,200	81,916
Supply and maintenance of Fort and Mobilisation reserves	55,850	41,999	66,034	21,994	15,188	1,07,250	658
Feed of animals	5,67,231	8,16,415	8,94,608	7,72,870	4,89,293	6,85,680	8,98,526
Purchase of animals	4,140	5,583	6,474	16,082	10,448	6,570	5,821
Supply and maintenance of Peace Stores	1,21,147	2,01,604	2,06,540	1,84,597	2,11,818	1,90,990	1,42,524
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	68,847	1,33,383	1,52,196	1,32,957	1,06,630	1,03,550	49,926
Hire of transport	10,442	83,035	19,532	30,050	51,130	10,075	27,636
Miscellaneous	9,191	16,293	6,858	7,147	49,684	29,833	2,231
Grass Farms Administrative Staff	2,826	20,430	23,191	18,424	24,621	...	29,345
Grass Farms	5,28,114	7,10,044	6,64,222	5,08,194	3,36,348	...	4,89,218
Deduct— Value of supplies to other Departments	...	*5,632*	*17*	*318*	*37,630*	...	...
Special Services— Gilgit Agency	...	1,56,861	...	...	...	...	...
Total Part II	27,21,933	43,28,405	44,61,379	32,03,162	30,99,156	25,27,298	30,14,303
Total in India Rs.	27,21,933	43,28,405	44,61,379	32,03,162	30,99,156	25,27,298	30,14,303
GRANT 5.							
Veterinary Services.							
Part I.—Under Control of Army Head-Quarters, etc.							
Veterinary Inspection	...	19,212	...	...	23,736	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Station Veterinary Hospitals	24,936	39,636	44,182	26,918	31,149	24,553	42,414
Veterinary Schools	...	...	3,347	...	...	...	...
Total Part II	24,936	39,636	47,529	26,918	31,149	24,553	42,414
Total	24,936	58,848	47,529	26,918	54,885	24,553	42,414

for the Year ended 31st March 1915—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	(*a*)73,936	...	73,936
...	...	...	...	...	...	...	(*b*) 21,44,331	...	21,44,331
...	...	...	...	...	...	...	22,18,267	...	22,18,267
4,41,749	4,53,015	3,76,953	90,392	48,906	1,14,985	1,11,284	...	*—3,75,182*	65,96,804
8,48,387	9,13,704	4,89,608	...	...	...	1,77,749	...	*—9,99,863*	70,26,689
94,540	40,200	5,09,753	23,632	26,817	78,910	1,46,166	...	*—4,80,532*	14,91,487
28,904	10,744	5,295	7,443	1,000	12,944	4,140	...	...	3,79,443
2,71,944	8,27,741	1,70,915	1,33,671	84,015	52,804	39,017	...	*—10,00,000*	57,04,730
450	8,250	16,180	2,567	143	288	4,650	...	...	87,646
1,41,964	1,23,533	77,534	5,565	6,176	26,261	12,589	...	8	16,52,350
43,867	40,270	33,147	3,927	4,571	5,426	7,420	...	...	9,36,117
1,09,821	22,474	5,350	*—4*	*—1*	8,107	22,082	...	*—6*	3,99,723
66,845	4,786	11,372	230	102	309	70,553	...	...	2,75,434
22,784	23,430	...	...	...	...	...	...	...	1,65,051
2,88,913	5,28,807	...	4,970	9,140	1,21,936	...	...	...	41,89,906
67	*58*	*16,941*	...	...	...	*2,574*	...	...	*63,203*
...	...	...	...	...	...	...	...	...	1,56,861
23,55,101	29,96,896	16,79,172	2,72,393	1,80,869	4,21,970	5,93,076	...	*—28,55,575*	2,89,99,538
23,55,101	29,96,896	16,79,172	2,72,393	1,80,869	4,21,970	5,93,076	22,18,267	*—28,55,575*	3,12,17,805

Total India converted into £ at R15=£1 . £ 2,081,187

IN ENGLAND:	£
Stores for India—Military Farms	11,470
„ Supply and Transport	61,901
	73,371
TOTAL	2,154,558

...	21,341		...	...	...	...	...	...	64,289
16,089	35,847	6,514	...	...	...	...	...	13,360	2,05,598
2,550	...	...	...	...	...	...	...	...	5,897
18,639	35,847	6,514	...	...	...	...	...	13,360	2,11,495
18,639	57,188	6,514	...	...	...	...	...	13,360	3,75,784

Total India converted into £ at R15=£1 . £ 25,052

L.—Military Receipts and Services.

(*a*) This expenditure cannot be shown by Divisions.

	Rs.		Rs.
(*b*) Peshawar Division	1,91,664	Quetta Division	1,86,676
Rawalpindi „	2,06,256	Mhow „	3,59,402
Lahore „	4,50,962	Poona „	2,96,668
Meerut „	61,283	Secunderabad „	1,31,814
Lucknow „	2,25,053	Aden Brigade „	34,553

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
Army Clothing Department, Supplies and Services.							
Under Control of Army Head Quarters, etc.							
Director of Army Clothing	...	...	...	...	...	...	...
Army Clothing Factory, Alipore	...	...	...	...	...	...	...
Army Clothing Factory, Madras	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore	...	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories	...	...	...	...	...	...	...
Deduct—							
Value of supplies to other Departments	...	...	...	...	...	...	...
Special Services—							
Gilgit Agency	...	...	...	...	...	...	...
Total in India . R	...	...	...	...	...	...	...
GRANT 7.							
Remount Establishments, Supplies and Services.							
Under Control of Army Head Quarters, etc.							
Remount Depôt—Staff and Establishments	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total in India . R		...	...	...	...	...	...

for the Year ended 31st March 1915—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	38,727	...	38,727
...	...	...	...	...	...	...	1,15,668	...	1,15,668
...	...	...	...	...	...	...	90,724	...	90,724
...	...	...	...	...	...	...	24,532	...	24,532
...	...	...	...	...	...	...	1,25,753	...	1,25,753
...	...	...	...	...	...	...	16,74,765	...	16,74,765
...	...	...	...	...	...	...	*11,143*	...	*11,143*
...	...	...	...	...	...	...	521	...	521
...	...	...	...	...	...	...	20,59,547	...	20,59,547
							Total India converted into £ at R15=£1	**.£**	**137,303**
IN ENGLAND:									£
Stores for India—Clothing									90,438
Stores taken to India with troops—Clothing									15,228
									105,666
								TOTAL .	242,969
...	...	...	...	...	...	...	5,37,119	...	5,37,119
...	...	...	...	...	...	...	5,79,475	...	5,79,475
...	...	...	...	...	...	...	23,86,536	...	23,86,536
...	...	...	...	...	...	...	9,11,856	...	9,11,856
...	...	...	...	...	...	...	7,97,094	...	7,97,094
...	...	...	...	...	...	...	52,12,080	...	52,12,080
							Total India converted into £ at R15=£1	**. £**	**347,472**
IN ENGLAND:									
Purchase of Horses and Mules									£ 15,122
								TOTAL .	£ 362,594

No. 67 D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 8.							
Medical Services.							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Medical Staff and Establishments of Divisions and Brigades	47,090	84,437	70,221	62,734	1,11,319	81,197	87,763
Executive Medical Staff, Establishments and Allowances	1,95,281	2,96,413	4,92,653	3,69,489	4,74,494	2,20,051	4,45,063
Queen Alexandra's Military Nursing Service for India	13,870	21,165	17,312	32,772	22,655	13,033	12,106
Civilian Dentists	3,434	10,051	1,103	3,971	9,169	719	2,457
Army Hospital Corps	25,440	36,357	43,404	37,258	39,449	43,710	36,927
Army Bearer Corps	34,770	35,840	44,596	38,249	45,230	43,139	30,950
Miscellaneous	23,463	14,283	16,931	16,334	26,723	14,813	21,548
Special Services—							
Gilgit Agency	...	821	...	...	...	...	...
Total in India	3,43,348	4,99,367	6,86,220	5,60,807	7,29,039	4,16,662	6,36,814
GRANT 9.							
Medical Stores.							
Under control of Army Head Quarters, etc.							
Medical Store Depôts	...	...	...	...	...	...	...
Medical Supplies	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments	...	...	...	...	...	...	...
Total in India	...	...	...	...	...	...	...
GRANT 10.							
Ordnance Establishments, Supplies and Services							
Under control of Army Head Quarters, etc.							
Director General of Ordnance	...	...	...	...	...	...	...
Manufacturing Section—Director of Ordnance Factories	...	...	...	...	...	...	...
Ordnance Store Section—Director of Ordnance Stores	...	...	...	...	...	...	...
Ordnance Inspection Section—Director of Ordnance Inspection	...	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Inspector No. 1 charge (Guns and Rifles)	...	...	...	...	...	...	...
Do. No. 2 „ (Ammunition)	...	...	...	...	...	...	...
Assistant Inspector No. 2 charge (Ammunition)	...	...	...	...	...	...	...
Carried forward	...	...	...	...	...	...	...

for the Year ended 31st March 1915—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
84,673	1,30,344	42,525	23,580	420	25,603	16,731	...	...	8,68,637
3,67,714	4,29,481	1,68,412	5,921	1,803	83	57,819	...	*—2,04,122*	33,20,355
26,158	34,083	11,061	...	...	...	...	...	...	2,04,215
7,263	9,127	240	...	...	...	161	...	...	47,695
29,576	43,168	17,792	...	...	...	5,082	...	...	3,58,163
32,138	24,604	7,282	6,010	7,864	8,246	4,667	...	...	3,63,585
18,827	15,324	12,555	2,192	895	1,939	4,104	...	5	1,89,936
...	...	..	...	...	...	...	...	...	821
5,66,349	6,86,131	2,59,867	37,703	10,982	35,871	88,364	...	*—2,04,117*	53,53,407
							Total India converted into £ at R15=£1	**£**	**356,894**
In England:									£
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.									4,715
Outfit allowance, furlough pay, etc., of Lady Nurses									1,978
									6,693
								TOTAL	363,587
...	...	...	...	...	...	...	2,64,209	...	2,64,209
...	...	...	...	...	...	...	6,41,844	...	6,41,844
...	...	...	...	...	...	...	1,05,271	...	1,05,271
...	...	...	...	...	...	...	*6,77,109*	...	*6,77,109*
...	...	...	...	...	...	...	3,34,215	...	3,34,215
							Total India converted into £ at R15=£1	**£**	**22,281**
In England:									
Stores for India—Medical								**£**	94,501
								TOTAL £	116,782
...	...	...	...	...	...	...	3,34,307	3,830	3,38,137
...	...	...	...	...	...	...	2,35,067	...	2,35,067
...	...	...	...	...	...	...	9,695	...	9,695
...	...	...	...	...	...	...	87,476	...	87,476
...	...	...	...	...	...	...	19,61,527	8,418	19,69,945
...	...	...	...	...	...	...	9,80,569	...	9,80,569
...	...	...	...	...	...	...	4,42,413	...	4,42,413
...	...	...	...	...	...	...	5,77,882	...	5,77,882
...	...	...	...	...	...	...	6,01,470	...	6,01,470
...	...	...	...	...	...	...	5,03,412	...	5,03,412
...	...	...	...	...	...	...	4,60,249	...	4,60,249
...	...	...	...	...	...	...	4,22,007	...	4,22,007
...	...	...	...	...	...	...	1,76,628	...	1,76,628
...	...	...	...	...	...	...	92,104	...	92,104
...	...	...	...	...	...	...	37,365	...	37,365
...	...	...	...	...	...	...	69,22,171	12,248	69,34,419

No. 67D.—DETAILED ACCOUNT of Army Charges for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 10—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES—*contd.*							
Under control of Army Head Quarters, etc.—contd.							
Brought forward	...	...	...	...	...	...	...
Inspector No. 3 charge (gun carriages, etc.)	...	...	...	...	...	...	...
Assistant Inspector of General Stores	...	...	...	...	...	...	...
Proof and Experimental Branch	...	...	...	...	...	...	...
Central Chemical Laboratory	...	...	...	...	...	...	...
Local Supply of Stores for Arsenals and Depôts	...	...	...	...	...	...	...
Local Supply of Stores for Factories—							
Gun and Shell Factory	...	...	...	...	...	...	...
Cordite Factory	...	...	...	...	...	...	...
Rifle Factory	...	...	...	...	...	...	...
Gun Carriage Factory Jubbulpore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore—Purchase of timber	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Local Supply of Stores for Ordnance Inspection Section	...	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...	...
Freight and charges for stores received from England (Arsenals, Depôts and Factories)	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
TOTAL IN INDIA B	...	...	...	...	...	...	...
GRANT 11.							
ECCLESIASTICAL.							
Under control of Army Head Quarters, etc.							
Presbyterian Church	...	1,642	4,206	11,542	11,013	840	3,513
Church of Rome	12,527	26,693	42,357	35,409	38,369	13,835	30,793
Wesleyan Church	6,290	8,092	12,473	9,292	7,713	7,946	11,952
Baptist and Congregational Churches	...	...	799	1,419	249	...	3,259
TOTAL	18,817	36,427	59,835	57,662	57,344	22,621	49,517

Year ended 31st March 1915—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	69,22,171	12,248	69,34,419
...	...	...	...	...	...	...	1,10,753	...	1,10,753
...	...	...	...	...	...	...	35,619	...	35,619
...	...	...	...	...	...	...	44,376	...	44,376
...	...	...	...	...	...	...	22,657	...	22,657
...	...	...	...	...	...	...	11,50,223	...	11,50,223
...	...	...	...	...	...	...	3,09,538	...	3,09,538
...	...	...	...	...	...	...	1,04,740	...	1,04,740
...	...	...	...	...	...	...	91,262	...	91,262
...	...	...	...	...	...	...	1,09,777	...	1,09,777
...	...	...	...	...	...	...	1,57,659	...	1,57,659
...	...	...	...	...	...	...	2,09,609	...	2,09,609
...	...	...	...	...	...	...	1,54,900	...	1,54,900
...	...	...	...	...	...	...	12,31,453	...	12,31,453
...	...	...	...	...	...	...	3,175	...	3,175
...	...	...	...	...	...	...	3,52,762	...	3,52,762
...	...	...	...	...	...	...	49,511	...	49,511
...	...	...	...	...	...	...	*5,76,707*	...	*5,76,707*
...	...	...	...	...	...	...	*3,49,438*	...	*3,49,438*
...	...	...	...	...	...	...	1,01,34,040	12,248	1,01,46,288
							Total India converted into £ at R15=£1	**£**	**676,419**
IN ENGLAND:									£
Pay and expenses of Military Officers on special duty									5,619
Pay and expenses of Military Officers under technical instruction									5,780
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure									1,964
Stores taken to India with troops—Ordnance and Miscellaneous									2,026
									15,389
Stores for India—Ordnance and Miscellaneous									479,481
									494,870
								TOTAL	1,171,289
2,090	274	231	...	...	...	1,867	...	...	37,218
28,690	30,768	13,355	...	...	...	4,716	...	216	2,77,723
7,419	9,432	770	...	...	...	...	...	5,024	86,403
1,569	175	...	...	...	...	...	...	...	7,470
39,768	40,649	14,356	...	...	...	6,583	...	5,240	4,08,819
							Total India converted into £ at R15=£1	**£**	**27,255**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
Education.							
Under control of Army Head Quarters, etc.							
Staff College	...	...	...	...	70	2,88,579	...
British Army Schools	2,042	12,098	9,945	13,454	8,582	1,560	3,038
Musketry Instruction	...	34,796	...	...	61,497	...	...
Physical Training	...	...	15,515	...	...	...	...
Cavalry School	...	...	...	...	...	...	1,03,722
Central Flying School	...	...	...	...	52,708	...	...
Miscellaneous	782	1,313	5,679	2,459	782	2,337	2,437
Lawrence Military Asylums	...	3,701	1,46,321	...	...	...	18,238
Donations, etc., to Educational Institutions	...	497	4,050	4,278	1,621	110	240
Total in India	2,824	52,405	1,81,510	20,191	1,25,260	2,92,586	1,27,675
GRANT 13.							
Compensation for dearness of food and forage.							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Compensation for dearness of food	4,57,435	5,57,833	4,06,041	5,38,560	5,12,504	89,894	5,59,101
Ditto of forage	1,16,523	1,03,059	1,40,949	1,28,006	1,42,914	1,01,080	2,17,636
Total	5,73,958	6,60,892	5,46,990	6,66,566	6,55,418	1,90,974	7,76,737
GRANT 14.							
Miscellaneous Services.							
Part I.—Under control of Army Head Quarters, etc.							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	...	44,430	6,004	...	1,500	100
Annual training grant	11,255	13,954	32,927	9,740	61,621	21,170	12,417
Moonshi Allowance	...	...	...	...	...	...	...
Printing Charges	...	...	...	...	...	...	...
Miscellaneous	*—273*	*—384*	*—77*	*—144*	*—343*	*—356*	*—422*
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	2,27,832	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement, 1913	...	...	...	...	...	...	...
Despatch of troops to Persia	...	...	...	...	...	...	*—10,849*
War—1914—Debitable to Indian Government	...	...	...	...	...	...	...
North-West Frontier, 1914	...	6,87,502	...	...	...	...	...
Total Part I	10,982	7,01,072	77,280	15,600	2,89,110	22,314	1,246
Carried over	10,982	7,01,072	77,280	15,600	2,89,110	22,314	1,246

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	2,88,649
8,677	10,815	557	...	...	...	68	...	372	71,208
41,564	...	...	...	...	...	...	...	...	1,37,857
21,231	...	...	...	...	...	...	...	...	36,746
200	...	...	...	...	...	...	...	181	1,04,103
...	...	...	...	...	...	...	...	...	52,708
12,782	1,975	727	482	554	3,223	32	900	...	36,464
...	...	...	...	...	...	...	...	...	1,68,260
1,858	95,547	...	...	...	...	...	...	...	1,08,201
86,312	1,08,337	1,284	482	554	3,223	100	900	553	10,04,196
					Total India converted into £ at Rs. 15=£1			£	**66,946**
IN ENGLAND: Pay and expenses of Military Officers studying the Russian or other languages								£	1,260
								TOTAL £	68,206
4,94,768	3,95,304	3,502	1,90,298	1,40,088	1,02,006	4,313	...	*—4,08,128*	40,43,519
99,816	88,699	...	29,170	16,939	15,405	13,240	...	...	12,12,436
5,94,584	4,84,003	3,502	2,19,468	1,57,027	1,17,411	17,553	...	*—4,08,128*	52,56,955
					Total India converted into £ at Rs. 15=£1			£	**350,463**
...	6,675	...	...	100	...	...	...	...	58,809
5,945	7,736	12,296	1,320	1,237	793	750	...	...	1,93,161
...	...	...	...	...	...	...	7,510	...	7,510
...	...	...	...	...	...	...	2,156	...	2,156
19	*—91*	*—38*	*—80*	*—60*	*—55*	*—122*	5,002	1	2,577
...	...	...	...	...	...	...	...	2,95,60,050	2,95,60,050
...	...	...	...	...	...	...	...	...	2,27,832
—14,292	...	...	...	...	...	...	...	...	*—14,292*
2,52,937	...	...	...	...	...	...	...	...	2,52,937
...	...	...	...	...	...	...	...	...	*—10,849*
...	...	...	...	...	...	...	...	35,27,287	35,27,287
...	...	...	...	...	...	...	...	...	6,87,502
2,44,609	14,320	12,253	1,240	1,277	738	628	14,668	3,30,87,338	3,44,94,680
2,44,609	14,320	12,253	1,240	1,277	738	628	14,668	3,30,87,338	3,44,94,680

No. 67D.—DETAILED ACCOUNT of Army Charges for

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
MISCELLANEOUS SERVICES—*contd.*							
Brought forward	10,982	7,01,072	77,280	15,600	2,89,110	22,314	1,246
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous—							
Compensation for Losses	7,346	4,851	11,850	1,515	28,888	557	103
Printing charges	...	...	34	...	...	979	165
Moonshi Allowance	40,412	21,000	24,910	9,403	10,927	40,586	13,561
Contingencies	*—403*	37,775	5,871	421	10,294	1,170	602
Miscellaneous	1	*—324*	...	4,262	5,682	258	*1,280*
Total Part II	47,356	63,302	42,665	15,601	55,791	43,550	13,151
TOTAL	58,338	7,64,374	1,19,945	31,201	3,44,901	65,864	14,397
GRANT 15.							
HUTTING.							
Under control of Army Head Quarters, etc.							
Hutting	12,486	15,246	27,908	32,996	14,074	5,476	20,463

the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,44,609	14,320	12,258	1,240	1,277	738	628	14,668	3,30,87,338	3,44,94,680
3,204	9,873	5,110	1,280	202	561	23	...	351	75,714
258	457	...	...	...	...	2	...	...	1,895
5,894	7,815	10,110	4,210	1,780	3,370	500	...	1,370	1,95,848
3,601	9,731	3,855	32	10	3,305	14	...	...	76,278
5,358	4,617	91	...	...	...	4	...	...	18,669
18,315	32,493	19,166	5,522	1,992	7,236	543	...	1,721	3,68,404
2,62,924	46,813	31,424	6,762	3,269	7,974	1,171	14,668	3,30,89,059	3,48,63,084
								Total India converted into £ at Rs. 15=£1 . £	**2,324,206**

IN ENGLAND:	£
Contribution towards the expenses during 1913-14 of His Majesty's ships engaged in the suppression of the Arms Traffic in the Persian Gulf	46,000
Portion of the compensation to Muscat Arms Dealers, etc.	21,032
Indian Volunteer Ambulance Corps	1,119
Special Pay, etc., of Officers on duty in connection with the Ordnance Services Committee . . .	911
	69,062
Stores for India—Arms Traffic in the Persian Gulf	18,572
	87,634
TOTAL . £	2,411,840

14,039	29,055	120	7,384	2,651	4,753	...	...	...	1,86,651
								Total India converted into £ at Rs. 15=£1 . £	**12,444**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.							
Conveyance by Road, River and Sea.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part I.—Under control of Army Head Quarters, etc.							
Sea and Inland Water charges.							
Medical Stores	...	...	146	...	951	...	...
Clothing	...	...	...	...	1,979	...	...
Ordnance	...	165	722	...	25,920	6,841	2,816
Road Charges—							
Medical Stores	...	...	...	...	51	...	...
Clothing	...	...	...	...	1,299	...	...
Ordnance	...	793	85	172	672	...	...
Total, Part I	...	958	953	172	30,872	6,841	2,816
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Sea Transport Charges	325	...	155	1,917	45,570	22,457	...
Indian Troop Service	...	...	77	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	...	...	...	110	28,396	54	—8
Ditto Indian Army	...	...	490	254	15,058	58	6
Supply and Transport	...	...	...	1,426	13,228	18,248	13
Medical Services	...	...	60	...	378	— 3	...
Miscellaneous	...	...	...	...	19,078	66	13
Road Charges—							
Movements of Troops—British Army	3,877	38,025	18,542	33,912	...	...	4,290
Ditto Indian Army	37	8,890	3,291	354	475	...	824
Supply and Transport	12	2,004	894	902	...	...	87
Medical Services	25	3,282	85	469	98	...	64
Miscellaneous	6	2,377	1,419	218	19	...	9
Special Services—							
Gilgit Agency	...	255	...	...	...	...	...
Total, Part II	4,282	54,833	25,013	39,562	1,22,300	40,880	5,298
Total in India . R	4,282	55,791	25,966	39,734	1,53,172	47,721	8,114
GRANT 17.							
Conveyance by Rail.							
Part I.—Under control of Army Head Quarters, etc.							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	..	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*							
Railway Charges—							
Movements of troops, British Army	38,474	28,053	75,317	97,598	1,30,183	46,398	1,28,287
Ditto Indian Army	29,402	47,414	1,04,017	78,243	2,10,207	1,09,457	79,068
Supply and Transport	28,141	96,849	1,58,062	78,779	2,35,218	1,50,082	88,547
Medical Services	4,867	3,188	7,208	8,395	9,263	4,932	10,679
Miscellaneous	546	981	17,279	15,665	45,053	2,162	5,888
Total, Part II	1,01,430	1,76,485	3,61,883	2,78,680	6,29,929	3,13,031	3,12,469
Total . R	1,01,430	1,76,485	3,61,883	2,78,680	6,29,929	3,13,031	3,12,469
GRANT 18.							
Cantonments.							
Part I.—Under control of Army Head Quarterr etc.							
Provincialised Grants to Cantonments	74,154	48,592	52,255	39,988	80,464	...	20,229
Purchase and Rent of Lands and Buildings	3,892	1,766	10,211	7,530	3,290	...	12,566
Purchase of land for New Cantonment, Delhi	...	...	...	1,90,001	...	...	...
Total, Part I	78,046	50,358	62,466	2,37,519	83,754	...	32,795
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Cantonment Magistrates	42,718	68,133	1,22,229	1,10,295	1,47,696	53,619	1,54,507
Total	1,20,764	1,18,496	1,84,695	3,47,814	2,31,450	53,619	1,87,302

(a) The expenditure under Grant 17 is shown at page 215 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—2,293	8,465	331	...	...	...	...	...	...	7,600
...	6,987	...	...	...	...	...	...	...	8,966
86,831	10,672	13,369	...	...	...	...	...	...	1,47,336
...	1,455	...	...	...	...	...	...	...	1,506
...	1,562	...	...	...	...	...	...	...	2,861
115	888	...	...	...	...	...	...	...	2,725
84,653	30,029	13,700	...	...	..	...	...	...	1,70,994
1,45,747	14,784	80,994	...	...	...	20,344	...	...	3,32,293
—3,129	...	...	...	...	...	...	...	...	—3,052
4,153	428	2,801	...	...	...	173	...	...	36,107
612	642	3,410	...	...	...	197	...	...	20,727
30,201	1,833	13,901	...	...	...	7,829	...	..	86,679
6,209	23	617	...	...	...	...	...	...	7,284
191	61	2,229	...	...	...	15	...	...	21,653
...	1	—42	..	...	43	...	...	...	98,648
...	9	...	—14	...	74	6	...	...	13,946
...	151	...	...	...	81	...	...	...	4,111
...	...	...	...	22	64	...	...	...	4,109
...	21	633	...	...	71	...	...	...	4,778
...	...	...	...	...	...	...	...	...	255
1,83,984	17,933	1,04,548	—14	22	333	28,564	...	...	6,27,538
2,68,637	47,962	1,18,248	—14	22	333	28,564	...	...	7,98,532
									Total India converted into £ at Rs. 15=£1	**53,236**

	£
In England:	
Indian Troop Service	85,206
Passage of Officers and others not charged to Indian Troop Service	23,561
	108,757
TOTAL	161,993

...	...	...	...	...	...	...	39,295	...	39,295
...	...	...	...	...	...	...	1,71,346	...	1,71,346
...	...	...	...	...	...	...	13,70,985	...	13,70,985
...	...	...	...	...	...	...	2,08,327	...	2,08,327
...	...	...	...	...	...	...	1,95,910	...	1,95,910
...	...	...	...	...	...	...	62,438	...	62,438
...	...	...	...	...	...	...	20,48,301	...	20,48,301
84,520	1,01,341	28,864	536	915	86	...	...	...	7,60,577
1,23,252	56,265	37,817	23,431	8,026	4,823	547	...	...	9,11,969
40,503	51,217	37,457	4,804	1,349	6,317	...	...	...	9,77,328
4,349	5,658	2,345	203	365	438	..	...	...	61,590
9,361	9,635	731	59	143	26	...	...	...	1,07,529
2,61,988	2,24,116	1,07,214	29,033	10,798	11,690	547	...	...	28,19,293
2,61,988	2,24,116	1,07,214	29,033	10,798	11,690	547	20,48,301	...	48,67,594
								Total India converted into £ at Rs. 15=£1	£	**324,506**
32,341	926	15,591	500	4,000	...	5,200	...	...	3,74,240
6,653	772	373	...	...	...	...	...	...	47,053
...	...	...	...	...	...	...	...	...	1,90,001
38,994	1,698	15,964	500	4,000	...	5,200	...	...	6,11,294
61,553	43,278	27,197	3,333	469	1,248	...	...	—300	8,35,980
1,00,547	44,976	43,161	3,833	4,469	1,248	5,200	...	—500	14,47,274
								Total India converted into £ at Rs. 15=£1	£	**96,485**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19.							
Rewards for Military Services.							
Under Control of Army Head Quarters, etc.							
British Army	150	1,646	2,073	—25	514	735	150
Indian Army	6,803	13,321	11,595	7,592	7,493	5,271	6,706
Decorations and Medals	...	...	...	...	15,686	...	...
Total in India R	6,953	14,967	13,668	7,567	23,693	6,006	6,856
GRANT 20.							
Pensions.							
Under control of Army Head Quarters, etc.							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	5,856	60,546	1,07,927	1,60,527	1,78,406	28,585	40,949
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,12,581	11,33,352	18,79,324	4,92,956	14,63,508	71,183	3,28,506
Family Pensions and Compassionate Allowances to Europeans	2,958	9,434	23,324	24,732	44,364	6,884	9,240
Departmental Pensions	35,097	67,544	83,729	70,156	3,87,404	19,652	33,899
Total in India R	2,56,491	12,70,876	20,94,304	7,48,371	20,73,682	1,26,304	4,12,594
Unadjusted Expenditure.							
Issues to Military Department not brought to account							
Unadjusted Expenditure charged to Advances							
Transfers between Military Departments							
Total							
Total Expenditure excluding Unadjusted Expenditure	1,37,50,333	1,61,00,944	2,10,10,623	1,60,24,652	2,01,75,532	1,41,33,631	1,65,87,957
Unadjusted Expenditure							

for the Year ended 31st March 1915—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
225	525	300	...	...	...	150	...	...	6,443
8,835	2,972	1,305	2,379	950	2,168	50	...	122	77,562
...	...	...	...	...	...	...	...	...	15,686
9,060	3,497	1,605	2,379	950	2,168	200	...	122	99,691
								Total India converted into £ at Rs. 15=£1 . £	**6,646**
In England: Cost of Medals								£	239
								TOTAL £	6,885
2,00,342	2,46,199	55,537	560	...	...	70	...	...	10,85,503
7,24,212	19,00,903	44,414	52,487	10,359	23,683	2,103	...	18,491	83,58,067
43,637	78,974	8,552	...	...	...	220	80,839	...	3,33,158
1,90,045	2,11,056	15,047	4,290	3,673	7,387	1,483	...	...	11,30,462
11,58,236	24,37,132	1,23,550	57,337	14,032	31,075	3,876	80,839	18,491	1,09,07,190
								Total India converted into £ at Rs. 15=£1 . £	**727,146**
In England: Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India—									£
For the year 1914-15									946,073
Pay of Non-effective Colonels of Royal Artillery									5,624
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									1,374,339
Compassionate Allowances of Officers removed from the Service, etc.									1,799
Pensions of Non-Commissioned Officers and men									5,989
Pensions of Widows and Families of Officers killed in the discharge of duty									10,165
Pensions of Widows and Families of Officers, etc., of the Indian Service									78,562
Indian Military Service Family Pensions									84,711
Gratuities to the widows and families of officers killed in action									14,386
Gratuities									82
									2,521,730
								TOTAL .	3,248,376
									Rs.
									−7,29,003
									+7,27,137
									+41,179
									+39,308
								Total India converted into £ at Rs. 15=£1 . £	**2,620**
1,47,80,592	1,61,78,973	70,42,442	26,63,360	20,72,084	21,44,823	21,89,715	2,54,44,279	3,93,68,410	23,26,68,350 +39,308
								TOTAL ARMY CHARGES IN INDIA Rs.	23,27,07,658
								Total India converted into £ at Rs. 15=£1 . £	**15,513,844**
TOTAL ARMY CHARGES IN ENGLAND								£	4,822,715
								GRAND TOTAL £	20,336,559

67 E.—Statement showing the Established Strength of European and Indian

	Peshawar Division.			Rawalpindi Division.			Lahore Division.			Meerut Division.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.
European Army.												
Artillery	37	1,007	1,044	62	1,564	1,626	71	1,775	1,846	67	1,817	1,884
Cavalry	...	...	...	54	1,196	1,250	27	598	625	54	1,196	1,250
Engineers*	...	...	...	...	...	...	1	...	1	...	...	...
Infantry	84	3,012	3,096	112	4,016	4,128	196	7,034	7,230	168	6,036	6,204
Officers of the Indian Army*	4	...	4	17	...	17	9	...	9	12	...	12
Hill Sanitaria and Depôts	...	...	...	...	1	1	3	3	6	3	8	11
Total European Army	125	4,019	4,144	245	6,777	7,022	307	9,410	9,717	304	9,057	9,361
	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Indian Army.												
Artillery	5	675	680	23	2,342	2,365	...	876	876	11	1,090	1,101
Body-Guard	...	...	...	...	...	...	...	...	...	2	†122	124
Cavalry	57	2,344	2,401	60	2,500	2,560	90	3,750	3,840	60	2,500	2,560
Sappers and Miners	4	192	196	61	668	729	49	88	137	38	1,007	1,045
Infantry	164	9,886	10,050	180	11,014	11,194	180	10,890	11,070	255	15,611	15,866
Nepal Escort	...	...	...	...	...	...	...	...	...	...	...	...
Total Indian Army	230	13,097	13,327	324	16,524	16,848	319	15,604	15,923	366	20,330	20,696
Total European and Indian Army	355	17,116	17,471	569	23,301	23,870	626	25,014	25,640	670	29,387	30,057

* Exclusive of Officers employed with regiments of Indian Cavalry

†Exclusive of sowars temporarily sanctioned in Army

ARMIES of India (exclusive of Indian Artificers and Followers), for the Year 1914-15.

LUCKNOW DIVISION.			QUETTA DIVISION.			MHOW DIVISION.			POONA DIVISION.			CARRIED FORWARD.		
Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.
55	1,486	1,541	56	1,412	1,468	88	2,283	2,371	51	1,309	1,360	487	12,653	13,140
27	598	625	...	...	...	27	598	625	...	...	...	189	4,186	4,375
...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
224	8,038	8,262	112	4,016	4,128	168	6,024	6,192	140	5,026	5,166	1,204	43,202	44,406
3	...	3	6	...	6	12	...	12	11	...	11	74	...	74
1	2	3	...	...	...	2	2	4	1	1	2	10	17	27
310	10,124	10,434	174	5,428	5,602	297	8,907	9,204	203	6,336	6,539	1,965	60,058	62,023

European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
...	354	354	...	874	874	...	928	928	...	496	496	39	7,635	7,674
...	...	...	...	...	...	...	...	...	...	...	...	2	122	124
60	2,500	2,560	45	1,852	1,897	90	3,727	3,817	30	1,250	1,280	492	20,423	20,915
10	16	26	70	689	759	11	...	11	97	1,081	1,178	340	3,741	4,081
194	11,398	11,592	195	11,872	12,067	241	13,856	14,097	190	11,201	11,391	1,599	95,728	97,327
...	86	86	...	...	...	...	...	...	...	...	...	...	86	86
264	14,354	14,618	310	15,287	15,597	342	18,511	18,853	317	14,028	14,345	2,472	1,27,735	1,30,207
574	24,478	25,052	484	20,715	21,199	639	27,418	28,057	520	20,364	20,884	4,437	1,87,793	1,92,230

and Infantry and Corps of Sappers and Miners who are included in the strengths of those Arms.

Department No. 288—4-A. D., dated the 29th December 1910.

67E.—STATEMENT showing the Established Strength of European and Indian

	BROUGHT FORWARD.			SECUNDERABAD DIVISION.			BURMA DIVISION.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.
EUROPEAN ARMY.									
Artillery	487	12,653	13,140	61	1,697	1,758	12	227	239
Cavalry	189	4,186	4,375	54	1,196	1,250	...	...	...
Engineers *	1	...	1	...	...	...	...	...	...
Infantry	1,204	43,202	44,406	140	5,020	5,160	84	3,012	3,096
Officers of the Indian Army *	74	...	74	19	...	19	...	...	...
Hill Sanitaria and Depôts	10	17	27	3	2	5	...	...	...
TOTAL EUROPEAN ARMY	1,965	60,058	62,023	277	7,915	8,192	96	3,239	3,335
	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
INDIAN ARMY.									
Artillery	39	7,635	7,674	...	538	538	11	720	731
Body-Guard	2	122	124	2	72	74	...	...	...
Cavalry	492	20,423	20,915	45	1,852	1,897	...	...	...
Sappers and Miners	340	3,741	4,081	41	1,141	1,182	26	204	230
Infantry	1,599	95,728	97,327	159	9,144	9,303	97	5,529	5,626
Nepal Escort	...	86	86	...	...	...	...	...	...
TOTAL INDIAN ARMY	2,472	1,27,735	1,30,207	247	12,747	12,994	134	6,453	6,587
TOTAL EUROPEAN AND INDIAN ARMY.	4,437	1,87,793	1,92,230	524	20,662	21,186	230	9,692	9,922

* Exclusive of officers employed with regiments of Indian

(*a*) Includes 2 Instructors of Gunnery.

(*b*) Includes 25 Master Gunners, 8 Park Sergeants of

(*c*) Includes 6,123 Native Gunners and Drivers of Royal

Armies of India (exclusive of Indian Artificers and Followers), for the Year 1914-15—*concld.*

Kohat Brigade.			Bannu Brigade.			Derajat Brigade.			Aden Brigade.			Total.		
Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.
...	1	1	...	1	1	...	...	...	18	343	361	(a) 578	(b) 14,922	15,500
...	...	...	...	...	...	...	...	...	...	...	...	243	5,382	5,625
...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
...	...	...	...	...	...	...	...	...	28	1,004	1,032	1,456	52,238	53,694
...	...	...	...	...	...	...	...	...	...	...	...	93	...	93
...	...	...	...	...	...	...	...	...	...	...	...	13	19	32
...	1	1	...	1	1	...	...	...	46	1,347	1,393	2,384	72,561	74,945

European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers, etc.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
8	600	608	5	323	328	5	323	328	...	141	141	68	(c) 10,280	10,348
...	...	...	...	...	...	...	...	...	...	...	...	4	194	198
15	625	640	15	625	640	15	625	640	1	106	107	583	24,256	24,839
...	...	...	...	...	...	...	...	...	23	70	93	430	5,156	5,586
59	3,568	3,627	45	2,736	2,781	45	2,736	2,781	15	832	847	2,019	120,273	122,292
...	...	...	...	...	...	...	...	...	...	...	...	...	86	86
82	4,793	4,875	65	3,684	3,749	65	3,684	3,749	39	1,149	1,188	3,104	1,60,245	1,63,349
82	4,794	4,876	65	3,685	3,750	65	3,684	3,749	85	2,496	2,581	5,488	2,32,806	2,38,294

Cavalry and Infantry and Corps of Sappers and Miners who are included in the strengths of those Arms.

Fort Armaments and 34 Armament Artificers of Army Ordnance Corps.
Artillery, including Ammunition Columns.

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1915.

	Rs.
Effective Services. IMPERIAL—INDIA, GENERAL.	
Dockyard Services and Supplies	24,05,256
Hire of Vessels	4,45,629
Sale-proceeds of Vessels and Stores	58,222
Miscellaneous—Other items	34,417
Total Rs.	29,43,524
Non-effective Services.	
Pensions	28,191
Total Receipts in India	29,71,715
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£1	£198,115

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1915.

	Salaries and Establishments.	Contingencies.	
Effective Services. IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	
Naval Commander-in-Chief, India Station	9,167	...	9,167
Director and Deputy Director of the Royal Indian Marine	97,231	6,867	
Marine Audit Establishment	30,257	2,968	
	1,27,488	9,835	1,37,323
Total General Supervision and Accounts			1,46,490
Total India converted into £ at R15=£1			£ 9,766
Marine Survey Establishments.			
Scientific Officers	51,937	...	
Office Establishment	16,477	6,871	
Total Marine Survey Establishment	68,414	6,871	75,285
Total India converted into £ at R15=£1			£ 5,019
Miscellaneous Shore Establishments.			
Perim Light-house	5,383	4,984	
Miscellaneous	5,184	...	
Total Miscellaneous Shore Establishment	10,567	4,984	15,551
Total India converted into £ at R15=£1			£ 1,037

	Kiddeirpore.	Bombay.	
Dockyards.			
Staff Officer's Department	14,826	31,601	
Constructor's Department	17,943	26,566	
Factory Branch	27,750	45,596	
Assistant Constructor's Branch	17,546	23,748	
Store-Keeper's Department	31,671	59,044	
Cashier's Office	7,714	13,722	
Dockyard Dispensary	3,127	4,995	
Wages of Artificers and Labourers	79,369	3,18,481	
Accountant's Office	12,312	20,639	
Miscellaneous	3,875	3,343	
Total Dockyards	2,16,133	5,47,735	7,63,868
Total India converted into £ at R15=£1			£ 50,924

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"	90,608	
1,524	2,202	"Dalhousie"	49,910	
6,315	10,190	"Dufferin"	96,869	
1,125	2,157	"Mayo"	50,112	
903	1,277	"Lawrence"	39,591	
960	2,025	"Minto"	39,993	
5,467	9,366	"Hardinge"	1,01,113	
818	2,520	"Guide"	903	
		Contingencies	6,887	
				4,75,986
		Inland Steamers and Flats.		
182	190	"Comet"	15,941	
485	360	"Sladen," including Flats C and D	25,233	
172	250	"Bhamo"	16,281	
		"Mashona"	1,334	
		Contingencies	1,065	
				59,854
		Marine Survey.		
300	486	"Palinurus"	15,230	
1,014	1,500	"Investigator"	36,868	
		Contingencies	342	
				52,440
		Carried forward		5,88,280
				10,01,194

No. 68B.—Account of Marine Charges for the Year ended 31st March 1915—*concluded.*

		Rs.	Rs.
	Brought forward		10,01,194
			5,88,280
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Salaries and Allowances of Officers and Men afloat—*concld.*			
Vessels in Ordinary Bombay		2,546	
Hulk "Quangtung"		4,746	
Flat "Ganges"		1,099	
Allowance for the Calcutta Port Defence Volunteers for the maintenance of a launch		3,000	
Contingencies		66	
Vessels employed to Military Service and Special Defences at—			
Aden	Rs. 11,359		
Bombay	„ 28,268		
Calcutta	„ 18,550		
Karachi	„ 13,885		
Rangoon	„ 8,677		
		80,739	
Contingencies		1,317	93,513
Yard Craft Establishment.			
Yard Craft, Bombay		62,465	
Ditto, Calcutta		18,432	
Contingencies		50	
General Duty and Leave Allowances		76,504	80,947
Contingencies		421	
			76,925
Additional Establishment for "Patrick Stewart"			2,449
Allowance to R. I. M. Officers serving with Vessels of Royal Navy			1,575
Shore Allowances			13,592
Total Salaries and Allowances			8,57,281
Total India converted into £ at Rs. 15=£1			£57,152
In England—			
Royal Indian Marine Furlough Pay	£6,273		
Allowances of Marine Officers whilst under instruction	£953		
Total			£7,226
			£64,378
Victualling of Officers and Men afloat.			
Purchase of Provisions for Europeans and Natives		2,13,943	
Allowances in lieu of Provisions		27,674	
Purchase of water for Royal Indian Marine Vessels		23,649	
Total Victualling of Officers and Men afloat			2,65,266
Total India converted into £ at Rs. 15=£1			£17,684
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
Stores purchased monthly		3,99,219	
(A) Marine Stores and Coal for the Royal Indian Marine		8,29,096	
(B) Do. do. Local Governments and other Departments		19,34,888	
(C) Do do. the Royal Navy		1,55,633	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy		*20,90,521*	
Total Purchase of Marine Stores, etc.			12,28,315
Total India converted into £ at Rs. 15=£1			£81,888
In England: Stores for India—	£		
Coal	7,806		
Miscellaneous	75,792		£83,598
Total			£165,486
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships		34,094	
Passage and Conveyance of Officers and Men		29,279	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations		1,71,761	
Medical Stores		2,635	
Freight on Europe Stores		9,262	
Miscellaneous		4,010	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"		*742*	
Total Miscellaneous			2,50,299
Total India converted into £ at Rs. 15=£1			£16,687
In England—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.		£ 100,034	
Pay and Passage of Marine Officers, etc.		446	100,480
Total			£117,167
Non-effective Services.			
Pensions		87,332	87,332
Total India converted into £ at Rs 15=£1		£5,822	
In England—	£		
Royal Indian Marine Retired Pay	24,069		
Indian Navy Retired Pay	2,018	£26,087	£31,909
TOTAL CHARGES IN INDIA			36,89,687
Total India converted into £ at Rs. 15 =£1			£245,979
TOTAL CHARGES IN ENGLAND			£217,391
TOTAL MARINE CHARGES			£463,370

No. 69A.—ABSTRACT ACCOUNT of Military Works Receipts during the Year 1914-15.

Heads of Revenue.	No. of Items.	India.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.		Assam.	Total.
		Director-General of Military Works.	Madras (for Coorg only).			United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	6,48,749	48	3,022	814	...	2,325	6,013	77,112	1,893	719	1,586	5,581	7,47,862
Sales of buildings	2	1,085	...	...	13	...	2,089	...	1,765	...	...	...	...	4,952
„ barrack furniture	3	12,394	...	133	...	...	74	...	61	...	...	...	9	12,671
„ tools and plant	4	8,580	...	...	...	...	...	...	3,000	...	...	...	...	11,580
„ produce	5	2,426	...	185	...	40	...	8	...	...	31	...	...	2,690
„ old materials	6	31,421	...	189	...	...	35	228	247	...	...	...	...	32,120
Value of materials received from old buildings	7	8,494	...	...	...	...	...	303	...	...	...	...	...	8,797
Unclaimed deposits	8	*—1,004*	...	...	...	...	...	...	...	...	...	...	...	*—1,004*
Fines, refunds, and miscellaneous	9	1,31,041	...	1,216	4	...	3	...	71	...	...	...	...	1,32,335
Recoveries of advances made in England	10	5,222	...	...	...	...	...	...	...	...	...	...	...	5,222
Recoveries on account of electric installations	11	33,216	...	...	...	...	...	...	695	...	...	...	...	33,911
Recoveries on water-supply	12	1,93,651	...	15,221	...	...	...	...	5,726	...	...	...	...	2,14,598
Total		10,75,275	48	19,966	831	40	4,526	6,552	88,677	1,893	750	1,586	5,590	12,05,734
						4,566					2,336			
Total India converted into £ at Rs. 15=£1													£	80,382

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1914-15.

HEADS OF EXPENDITURE.	INDIA.	Madras (for Coorg only.)	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.		Assam.	GRAND TOTAL.
	Director-General of Military Works.			Bengal Proper.	Port Blair.	United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.														
New Works (69C)	(b) 57,58,117	58	15,297	19,868	...	4,913	2,329	24,459	54,268	4,386	385	4,658	6,224	58,94,962
Repairs (69D)	42,79,616	553	57,848	23,888	...	3,853	15,422	31,319	2,81,399	15,806	2,940	8,239	37,802	47,58,085
Establishment	(c) 27,33,293	54	15,018	7,105	...	1,781	4,210	10,000	64,683	2,912	743	2,786	7,753	28,50,338
Tools and Plant	(d) 1,80,214	4	985	502	...	124	210	676	4,312	203	49	190	521	1,87,990
Suspense	*—3,953*	...	...	...	...	...	...	...	...	...	...	...	...	*—3,953*
	1,29,47,287	669	89,148	51,363	...	10,671	22,171	66,454	4,04,662	23,307	4,117	15,873	52,300	1,36,88,022
Barrack furniture, including repairs and establishment	(e) 11,67,557	...	2,534	...	210	...	4,859	264	75,451	...	...	1,464	708	12,53,047
TOTAL	1,41,14,844	669	91,682	51,363	210	10,671	27,030	66,718	4,80,113	23,307	4,117	17,337	53,008	1,49,41,069
Deduct—Outlay in England	*5,35,507*	...	...	...	...	...	...	...	*62*	...	...	...	...	*5,35,569*
Net India Military Works	1,35,79,337	669	91,682	51,363	210	10,671	27,030	66,718	4,80,051	23,307	4,117	17,337	53,008	1,44,05,500
				51,573		37,701					21,454			

Total India converted into £ at Rs. 15=£1	**£**	**960,367**
Charges in England: Stores for India		(a)35,704
GRAND TOTAL MILITARY WORKS		996,071

(a) Includes £8,645-7-4 for "Schedule Measure Expenditure."
(b) " Rs. 15,41,090 on account of Delhi Cantonment.
(c) " " 90,075 ditto ditto.
(d) " " 60,610 ditto ditto.
(e) " " 21,188 ditto ditto.

69C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage and Water-supplies.	Electric and Mechanical installations for lighting and punkhs pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works—Works other than the Delhi Cantonment .	11,00,860	16,98,838	1,98,506	4,70,376	...	65,066	4,01,741	81,668	54,886	1,70,945	1,33,640	16,462	32,234	10,001	47,263	42,242	...	45,24,728	*3,07,701*	42,17,027
Delhi Cantonment	...	6,62,230	2,47,089	2,30,549	1,34,849	1,04,727	1,60,343	...	*—589*	...	1,892	...	...	...	...	...	...	15,41,090	...	15,41,090
Coorg . .	...	...	...	...	...	...	58	...	...	...	...	...	...	...	...	...	...	58	...	58
Bombay . .	8,818	703	...	4,545	...	...	492	10	...	250	479	...	...	...	...	..	...	15,297	...	15,297
Bengal . .	...	3,038	300	...	...	..	6,165	...	194	*— 17*	10,188	...	..	...	...	...	...	19,868	...	19,868
United Provinces of Agra and Oudh .	...	...	...	2,732	...	...	...	...	2,181	...	...	...	...	...	...	...	...	4,913	...	4,913
Rajputana . .	447	449	608	427	...	...	1,354	...	...	...	50	...	...	...	...	...	...	3,335	*1,006*	2,329
Punjab . .	...	...	...	4,023	...	...	...	...	3,264	...	378	16,801	...	...	...	...	...	24,466	*7*	24,459
Burma . .	9,938	2,370	6,146	10,048	...	285	13,371	...	...	820	11,290	...	...	...	...	...	...	54,268	...	54,268
Bihar and Orissa .	...	...	...	...	...	...	...	...	...	4,386	...	...	...	...	...	...	...	4,386	...	4,386
Central Provinces and Berar . .	...	...	...	...	...	...	*—5*	...	390	...	...	...	...	...	...	...	...	385	...	385
Central India .	288	2,328	...	...	...	...	2,042	...	...	...	...	...	...	...	...	...	...	4,658	...	4,658
Assam . .	...	42	...	2,067	...	...	3,500	562	15	...	38	...	...	...	...	...	...	6,224	...	6,224
TOTAL .	11,20,351	23,69,998	4,52,649	7,24,767	1,34,849	1,70,078	5,89,061	82,240	60,341	1,76,384	1,57,955	33,263	32,234	10,001	47,263	42,242	...	62,03,676	*3,08,714*	58,94,962
																			Total India converted into £ at Rs. 15=£1 £	**392,997**

No. 69D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation of British Troops.	Buildings for accommodation of Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkah-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	*Deduct outlay on contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	10,14,300	2,14,513	1,60,698	17,58,365	1,83,774	2,24,938	1,36,976	3,40,087	1,59,252	1,17,018	12,756	11,489	3,78,773	126	*—134*	...	47,12,931	*4,33,315*	42,79,616
Coorg	...	...	...	...	...	553	...	...	...	...	...	...	...	...	...	...	553	...	553
Bombay	11,827	6,070	224	32,374	...	1,984	29	1,352	1,114	587	155	...	2,132	...	...	...	57,848	...	57,848
Bengal	...	3,269	709	3,275	...	5,814	...	2,142	590	2,862	...	...	5,227	...	...	...	23,888	...	23,888
United Provinces of Agra and Oudh	...	1,034	...	1,402	...	377	501	1,079	...	35	...	...	...	...	...	...	4,428	*575*	3,853
Rajputana	6,303	1,217	764	2,647	...	1,140	...	...	25	911	...	...	2,315	...	...	100	15,422	...	15,422
Punjab	...	...	191	649	...	...	...	6,754	...	219	23,506	...	...	...	...	...	31,319	...	31,319
Burma	51,078	18,156	28,597	1,23,673	...	6,889	4,242	...	9,627	21,668	2	...	17,467	...	...	...	2,81,399	...	2,81,399
Bihar and Orissa	...	...	...	...	...	...	...	...	10,137	...	...	...	5,669	...	...		15,806	...	15,806
Central Provinces and Berar	...	1,445	...	495	...	1,000	...	...	...	...	...	...	...	...	...	...	2,940	...	2,940
Central India	4,256	1,826	601	1,004	...	155	...	...	49	190	...	...	158	...	...	...	8,239	...	8,239
Assam	...	10,223	4,561	15,595	...	760	970	257	...	1,281	...	...	4,155	...	...	...	37,802	...	37,802
TOTAL	10,87,764	2,57,753	1,96,345	19,39,479	1,83,774	2,43,610	1,42,718	3,51,671	1,80,794	1,44,771	36,419	11,489	4,15,896	126	*—134*	100	51,92,575	*4,33,890*	47,58,685
Total India converted into £ at R15=£1 - £																			317,246

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-02.	Rs.	Rs.	Rs.
India	2,42,50,991	...	2,42,50,991
Converted into £ at R15=£1	£ 1,616,733	£ ...	£ 1,616,733
England	**1,451,683**	...	**1,451,683**
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).			
INDIA.	Rs.	Rs.	Rs.
Armaments.			
Coast Defences, Aden	85,460	44,410	1,29,870
„ „ Bombay	21,10,500	5,357	21,15,857
„ „ Madras	1,01,178	...	1,01,178
„ „ Karachi	10,65,020	6,352	10,71,372
„ „ Burma (Rangoon)	1,22,921	228	1,23,149
„ „ Bengal (Hooghly)	2,97,379	...	2,97,379
„ „ General	1,57,836	1,237	1,59,073
TOTAL	39,40,294	57,584	39,97,878
Freight, etc.—			
Freight-armaments and Electric light plant and stores	68,126	1,057	69,183
Sub-marine mining	1,15,501	19,438	1,34,939
Minor Works	...	315	315
TOTAL ARMAMENTS	41,23,921	78,394	42,02,315
Special Defences.			
Rangoon	2,42,533	20,219	2,62,752
Baluchistan	74,444	108	74,552
Madras	40,461	...	40,461
Aden	69,039	62,491	1,31,530
Bombay	39,32,388	7,610	39,39,998
Karachi	3,39,300	691	3,39,991
Bengal (Hooghly)	1,21,781	7,984	1,29,765
TOTAL SPECIAL DEFENCES	48,19,946	99,103	49,19,049
ESTABLISHMENT	7,30,611	12,758	7,43,369
TOOLS AND PLANT	66,414	1,160	67,574
SUSPENSE	43,471	12,631	56,102
GRAND TOTAL	97,84,363	2,04,046	99,88,409
Deduct—Expenditure in England	*43,35,864*	*1,38,897*	*44,74,761*
NET OUTLAY IN INDIA	54,48,499	65,149	55,13,648
Total India converted into £ at R15=£1	£ **363,233**	£ **4,343**	£ **367,576**
Expenditure in England—			
Stores for India	289,058	(a)9,260	298,318
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	652,291	13,603	665,894

(a) Wholly attributable to "Schedule Measure Expenditure."

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-15.

Section M.—Provincial Surpluses and Deficits.

Revenue £2,190,152.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—				
		Net Contribution to Provincial .	260	2,481,649	...	
	72	Provincial Balances, Surpluses and Deficits.	261	7,417,439	2,190,152	
				Total .	2,190,152	...

No. 71.—ACCOUNT of CONTRIBUTION(a) BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1914-15.

[Credits + Debits — Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	Rs. —21,43,000	Rs. —9,38,000	Rs. —7,28,000	Rs. —19,76,000	Rs. +4,86,000	Rs. +12,90,000	Rs. —2,36,000	Rs. +21,40,000	Rs. +6,89,000	Rs. —14,16,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements . . .	+15,74,895	+1,04,861	+25,48,188	+36,49,375	+16,39,383	—69,999	+23,13,415	+1,35,929	+47,183	+1,19,43,230
In aid of Fam e Expenditure . . .	+2,50,000	+13,70,000	+60,000	+4,50,000	+1,40,000	..	+2,00,000	+4,53,574	...	+29,23,574
For Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
For increase of Expenditure on account of Education	+18,66,000	+14,68,000	+38,40,000	+15,93,600	+8,73,000	+6,72,000	+11,60,500	+6,29,000	+3,97,500	+1,24,99,600
For increase of Expenditure on Sanitation .	+6,25,866	+6,40,000	+5,58,400	+7,87,424	+4,21,672	+3,30,960	+3,33,266	+3,00,000	+50,000	+40,47,588
In aid of Public Works and Miscellaneous Expenditure	+8,21,495	—58,098	+2,59,739	+2,84,491	+4,52,512	+29,09,663	+1,98,611	+300	+10,45,780	+59,14,493
In the aid of Provincial Resources generally .	...	...	...	+4,36,254	...	...	...	...	...	+4,36,254
In adjustment of Inter-provincial transactions	...	...	+2,67,551	+16,750	...	...	—2,17,675	+5,000	—71,626	...
Total Special Contributions .	+51,38,256	+38,49,763	+75,33,878	+75,94,894	+35,26,567	+38,42,624	+39,88,117	+16,97,803	+14,68,837	+3,86,40,739
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+29,95,256	+29,11,763	+68,05,878	+56,18,894	+40,12,567	+51,32,624	+37,52,117	+38,37,803	+21,57,837	+3,72,24,739
	Net contribution from Imperial to Provincial Rs. 3,72,24,739 converted into £ at Rs. 15=£1 . £									**2,481,649**

(a) Contributions between Imperial and Provincial revenues which were hitherto adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue are now adjusted through a seperate head "Transfers between Imperial and Provincial."

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1915.

	Opening Balance.	Revenue as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES. Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,75,60,468	7,57,34,182	9,32,94,650	8,22,78,598	1,10,16,052	...	65,44,416
Bombay	1,95,34,085	7,55,83,986	9,51,18,071	7,93,13,794	1,58,04,277	...	37,29,808
Bengal	3,18,11,112	6,22,09,895	9,40,21,007	6,67,60,684	2,72,60,323	...	45,50,789
United Provinces of Agra and Oudh	1,84,74,177	6,61,19,479	8,45,93,656	7,00,87,086	1,45,06,570	...	39,67,607
Punjab	(a) 70,91,590	4,76,06,288	5,46,97,878	4,94,76,552	52,21,326	...	18,70,264
Burma	1,39,36,225	5,50,20,635	6,89,56,860	5,96,31,715	93,25,145	...	46,11,080
Bihar and Orissa	1,91,64,137	3,01,61,257	4,93,25,394	3,38,91,898	1,54,33,496	...	37,30,641
Central Provinces and Berar	1,09,53,278	2,93,07,324	4,02,60,602	3,05,15,078	97,45,524	...	12,07,754
Assam	(b) 55,88,802	1,40,87,266	1,96,76,068	1,67,27,190	29,48,878	...	26,39,924
TOTAL . Rs.	14,41,13,874	45,58,30,312	59,99,44,186	48,86,82,595	11,12,61,591	...	3,28,52,283
Converted into £ at Rs. 15 = £1 . £					7,417,439	...	2,190,152
Net Provincial Deficit .						2,190,152	

M.—Provincial Adjustments.

(a) Differs from last year's closing balance owing to the surrender by the Government of the Punjab of R1,00,00,000 of its balance in lieu of a recurring contribution from Imperial Revenues of R3,50,000 per annum with effect from 1st April 1914.
(b) Differs from last year's closing balance for corrections since made.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-15.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts £4,423,140, Disbursements £13,356,059.

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	265	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	266	...	...	...
„ „	73B	„ „ „ summary to end of 1914-15	269	...	...	...
„ „	74	State Railways—Construction	270	...	...	10,509,858
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	272	...	2,295,244	...
	„	Contributions by Companies from their Provident Fund including advances by the Home Board	272	...	73,333	...
	74B	Detailed Account of East Indian Railway	272	2,550,074	...	...
	74C	„ „ Eastern Bengal Railway	273	1,275,831	...	..
	74D	„ „ Oudh and Rohilkhand Railway	274	285,090	...	...
	74E	„ „ North Western Railway	275	1,689,122	...	...
	74F	„ „ South Indian Railway	276	307,181	...	...
	74G	„ „ Great Indian Peninsula Railway	277	2,055,942	...	...
	74H	„ „ Bombay, Baroda and Central India Railway	278	784,162	...	...
	74I	„ „ Madras and Southern Mahratta Railway	279	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	280	...	...	...
	75	Irrigation Works—Construction	284	...	...	1,123,180
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	285	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	286	..	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	294	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	298	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	303	...	1,967,490	...
	„	Outlay of Railway Companies and Repayments	303	...	20,407	1,362,660
	79A	Capital subscribed by Native States	304	...	66,666	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi.	305	...	...	360,361
				Total £	**4,423,140**	**13,356,059**

No. 73.—SUMMARY of Capital Expenditure

[£1 is recorded for every 15 rupees in

Years.	No. of Items.	Construction.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91.	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,267	92,235	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	(c) 20,851,200	2,999,328	(c) 23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,084,947	2,424,059	10,509,006	1,630,019	63,670	1,693,689	12,202,695
		142,476,002	56,018,767	198,494,769	38,014,876	3,809,117	41,823,993	240,318,762

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Naihati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

(c) Differs from last year by £13,357,338 made up as under—

Advances and overdrafts of the Bengal-Nagpur Railway at end of 31st December 1910, transferred from account No. 79.			13,451,400
(d) Survey outlay brought on to construction account		R	£
	Jakhal-Hansi	7,372	491
	Eastern Bengal	23,510	1,567
		30,882	2,058
			2,058
Deduct—Madras and Southern Mahratta Railway outlay transferred from 48—State Railway Construction to Capital Account of Indian Railway Companies (Account No. 79)			96,120
			13,357,338

DISTRIBUTION of Capital Expenditure on State Railways and

		India, General.	North-West Frontier.	Madras.	Bombay.
State Railways.					
India	R	12,12,67,309	...	...	...
Deduct—Charged to Revenue	R	—19,669	...	...	...
Net—India	R	12,12,86,978	...	...	...
Converted at R15=£1	£	8,085,799	...	...	...
England	£	2,424,059	...	...	...
Total	£	10,509,858	...	...	...
Irrigation.					
India	R	...	26,35,097	7,53,386	3,54,027
Converted at R15=£1	£	...	175,673	50,226	23,602
England	£	...	...	...	...
Total	£	...	175,673	50,226	23,602

on STATE RAILWAYS and IRRIGATION WORKS.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM — Capital raised through Companies, see Account No. 74-A.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM — State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18 +19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	*—88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	*—188,540*	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	*—782*	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	*—70*	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	*—52,068*	4,207	*—12,508*	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	*—66,709*	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	*—197,975*	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,388	...	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	...	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026
37	44,275	383,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694
39	8,576	491,424	...	(*d*)2,058	1,414	98,864	602,336	25,120,742	34,667	25,688,411	...	25,723,073
40	—1,311	501,311	...	...	459	(*b*)69,198	569,657	11,633,038	2,368,577	9,834,118	...	12,202,695
	5,248,777	5,921,723	2,938,755	1,045,297	1,195,025	4,930,802	21,280,379	219,038,383	22,730,183	(*a*)217,588,579	60,502,103	300,820,865

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in akings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
£1,06,750 Debt incurred in India.

(*a*) Includes £333,333 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)
(*b*) For details *vide* Accounts Nos. 48A, 60-B and 75.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1914-15.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	...	...	...	...	...	6,887	12,12,74,196
...	...	...	...	...	...	6,887	—12,782
...	...	...	...	...	...	...	12,12,86,978
...	...	...	...	...	...	...	8,085,790
...	...	...	...	...	...	...	2,424,059
...	...	...	...	...	...	...	10,509,858
...	10,35,559	71,11,542	16,82,505	...	25,94,077	...	1,61,66,193
...	69,037	474,103	112,167	...	172,938	...	1,077,746
...	9,829	29,595	1,967	...	4,043	...	45,434
...	78,866	503,698	114,134	...	176,981	...	1,123,180

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1914-15.

Amount specifically provided.	£	Expenditure.	£
Borrowed for Railway purposes under the East India Loans Act.	3,250,000	State Railways (see Account No. 73, column 4).	10,509,006
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	4,336,067	Capital expenditure by Railway Companies (see Account No. 79).	1,342,253
Capital subscribed by Native States towards outlay on State Railways.	66,666		
Appropriation from Famine grant for avoidance of debt.	220,115		
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—1,311		
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	459		
Excess over amount specifically provided (see below).	3,979,263		
TOTAL .	11,851,259	TOTAL .	11,851,259

NOTE.—The excess of Expenditure shown above is accounted for as follows :—

	£	£
Loan issued in India	3,333,333	
Net receipts under heads of Debt, Deposits and Advances other than items included above	2,841,326	
Cash Balance decreased	1,073,415	
		7,248,074
Deduct—		
Excess of Expenditure (charged to Revenue) over Revenue	*1,785,270*	
Capital expenditure not charged to Revenue on Works other than Railways . .	*1,483,541*	
		3,268,811
Total (see above) .		3,979,263

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1914-1915.

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE on RAILWAYS

(1)	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)*	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year.	Loans for Railway purposes issued under the East Indian Loans Act.	Capital Receipts from Railway Companies.	Capital contributed by Native State towards outlay on State Railways.	Appropriation from Famine Grant for Avoidance of Debt.	Appropriation from Famine Grant for Protective Railways.	Appropriation from Revenue for other Railways.	Moiety of Profits on Rupee coinage.	Total "Resources specifically provided" (Cols. 2 to 8).	Revenue. Surplus(+) or Deficit(—).	Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (*a*)	...	14,125,889	2,091,854	2,666,667
1906-07	2,000,000	*—254,440*	...	332,383	3,442	17,753 (*b*)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	*—190,532* (*c*)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (*d*)	51	12,421,711	*—3,737,710*	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (*e*)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839(*f*)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	(*g*) 1,085	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	(*h*) 3,472	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	4,336,067	66,666	220,115	*—1,311*	459	...	7,871,996	*—1,785,270*	3,333,333
	56,463,642	23,263,029	333,333	3,784,852	207,212	*—96,139*	1,123,655	85,079,584	12,362,148	20,000,000

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium against Revenue in the year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount in the latter case the cash proceeds. The issue in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central no charge was made to Revenue on account of the difference between the nominal amount of the stock and the amount of cash of which it was

(*a*) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.
(*b*) Ditto £14,517 ditto ditto 1906-07 ditto.
(*c*) Ditto £7,443 ditto ditto 1907-08 ditto ; £198,155 expended from Local
(*d*) Ditto £30,269 ditto ditto 1908-09 ditto.
(*e*) Ditto £13,708 ditto ditto 1909-10 ditto.
(*f*) Ditto £4,044 ditto ditto 1910-11 ditto.
(*g*) Ditto £249 ditto ditto 1911-12 ditto.
(*h*) Ditto £2058 ditto ditto 1913-14 ditto.
(*i*) £13,355,280 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment *vide* foot-note (*c*) to account No. 73, page 264.

and Annual Expenditure thereof from 1905-1906 to end of 1914-1915.

Resources.					Capital Expenditure on Railways.				
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately.	(13) Cash Balances reduced (+) or increased (—).	(14) Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	(15) Total "Other Resources" (columns 10 to 14).	(16) Total Provision (columns 9 and 15).	(17) On State Railways (including purchased lines worked by Companies).	(18) By Railway Companies (other than those working purchased lines).	(19) Discharge of Liabilities.	(20) Purchase of Lines.	(21) Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
836,900	794,375	*—556,194*	5,833,602	19,959,491	9,482,359	*—362,528*	250,000	10,589,660	19,959,491
279,311	4,282,927	*—797,627*	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	*—2,655,163*	*—845,722*	*—1,390,763*	10,675,593	10,383,074	*—342,181*	634,700	...	10,675,593
3,012,820	*—99,330*	*—983,489*	*—474,376*	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	*—9,415,504*	*—1,052,349*	*—3,449,789*	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	*—3,636,225*	*—1,203,888*	2,399,708	12,148,876	8,956,939	*—1,375,963*	2,317,900	2,250,000	12,148,876
3,683,544	*—2,141*	*—1,541,523*	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,482	2,660,647	*—1,523,223*	8,511,540	12,478,499	8,858,572	1,142,327	2,477,600	...	12,478,499
572,260	5,316,780	*—1,729,396*	8,472,067	13,778,751	(t) 23,850,528	(t) —11,352,977	1,281,200	...	13,778,751
2,841,326	1,073,415	*—1,483,541*	3,979,263	11,851,259	10,509,006	1,342,253	...	...	11,851,259
20,683,773	*—1,680,219*	*—11,716,952*	39,643,750	124,728,334	102,870,965	—5,514,991	14,532,700	12,839,660	124,728,334

is credited to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged of the discount by the date at which the loan can be redeemed : in the former case the nominal amount of the loan is entered in this column, India Railway Company, in substitution for part of the cash payable on the purchase of the undertaking, was an exceptional transaction ; accepted as the equivalent ; and the nominal amount of the stock was entered in this column.

Funds on the Mayavaram-Mutupet Railway has been dropped out of this account without financial adjustment.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT. *Receipts on Capital Account.*	DEDUCT. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	NET OUTLAY.
		₹	₹	₹	₹	₹	₹
IMPERIAL.							
India, General.							
1. } Assam-Bengal { Part I	1	4,47,561	...	...	...	...	4,47,561
2. } " { Part II	2	54,28,395	1,06,220	...	*3,254*	*5,16,383*	50,14,978
3. Bombay, Baroda and Central India	3	94,37,048	1,73,083	21,52,302	...	...	1,17,62,433
Broach-Jambusar		2,80,635	3,278	...	*—2*	...	2,83,915
4. Burma	4	...	...	...	...	...	...
5. " Extensions	5	19,86,540	1,76,098	...	...	*1,05,418*	20,57,220
6. Bengal Nagpur	6	70,97,210	...	...	...	...	70,97,210
7. East Indian	7	3,94,51,734	1,51,757	...	*1,291*	*13,51,093*	3,82,51,107
8. Eastern Bengal System	8	1,19,54,708	2,08,217	69,78,698	*4,157*	...	1,91,37,466
Rajabhat Khawa Dalsinghpara		1,25,593	14,966	...	*240*	*972*	1,39,347
Rangyia-Tangla		*—783*	*—1,338*			*539*	*—2,660*
Singjani-Fulchhari		1,40,034	1,733	...	*248*	*6,755*	1,34,764
9. Great Indian Peninsula	9	2,94,90,914	6,08,502	7,45,324	*5,614*	...	3,08,39,126
Agra-Delhi Chord		1,52,380	*—35*	...	...	...	1,52,345
Baran-Kotah		...	...	...	...	...	...
Bhopal		46,239	...	...	...	...	46,239
10. Jodhpur-Hyderabad (British Section)	10	49,456	...	...	...	*112*	49,344
11. Lucknow-Bareilly	11	...	...	...	...	...	...
12. Lower Ganges Bridge—Hardinge Bridge	12	43,86,086	4,33,327	...	*61,739*	*10,13,704*	37,43,970
13. Madras and Southern Mahratta	13	...	...	...	...	...	...
Bezwada Extension		8,916	...	...	...	...	8,916
Dhone Kurnool		*—1,061*	...	...	...	...	*—1,061*
14. North Western	14	2,61,47,936	1,29,389	...	*352*	*9,40,145*	2,53,36,828
Laki Pezu Tank		7,59,105	76,900	40,654	*530*	...	8,76,129
15. Oudh and Rohilkhand	15	37,57,923	1,281	5,17,140	...	...	42,76,344
Cawnpore-Banda		9,28,775	28,215	...	*418*	*56,126*	9,00,446
16. South Indian	16	40,59,608	8,48,695	...	*19,133*	*2,81,452*	46,07,718
Coonoor-Ootacamund		3,33,005	*—2*	...	...	*866*	3,32,137
Dharmapuri-Hosur Extension		*—1,412*	*—1,213*	...	*661*	*16,383*	*—19,669*
Tinnevelly-Quilon (British Section)		*—56,636*	...	...	...	...	*—56,636*
Ditto (Native State Section)		*—117*	...	...	...	...	*—117*
17. Tirhoot State Railway and Extensions	17	3,34,450	9,801	2,56,848	*65,597*	...	5,35,502
Khagria Roserah } Samastipur-Roserah Extension }	...	3,77,910	50,874	...	...	*35,671*	3,93,113
18. Bilaspur-Etawah	18	...	...	...	...	...	...
19. Frontier Railway Reserve Material	19	...	...	...	...	*1,663*	*—1,663*
20. Ganges Bridge	20	...	...	...	...	...	...
21. Nagpur-Chhattisgarh Depreciation Account	21	...	...	...	...	...	...
22. Petroleum Operations, Baluchistan	22	...	...	...	...	...	...
23. Ranaghat-Bhagwangola	23	...	...	...	...	...	...
24. Sabarmati-Dholka	24	...	...	...	...	...	...
25. Southern Mahratta (Depreciation on works)	25	...	...	...	...	...	...
26. Umaria Colliery (Depreciation on works)	26	...	...	...	...	...	...
27. Vizagapatam-Raipur	27	...	...	...	...	...	...
28. Warora Colliery	28	78	...	...	*14,842*	...	*—14,764*
29. State Railway Stores	29	...	...	78,886	...	...	78,886
30. Expenditure in England for Stores purchased and remaining unappropriated	30	...	...	12,21,725	...	...	12,21,725
TOTAL IMPERIAL		14,71,22,230	30,19,748	1,19,91,577	*1,78,074*	*43,27,282*	15,76,28,199
PROVINCIAL.							
Assam.							
31. Jorhat	31	27,227	...	...	...	*20,340*	6,887
TOTAL CONSTRUCTION OF STATE RAILWAYS		14,71 49,457	30,19,748	1,19,91,577	*1,78,074*	*43,47,622*	15,76,35,086
Total converted into £ at ₹15 = £1							**£ 10,509,006**

Charged to Revenue	Famine Relief and Insurance	India	£ *—1,311*
		England	£ ...
	Construction of Railways charged against Revenue		£ 459
	Preliminary Expenditure, etc., not originally charged to Construction		£ ...
Not charged to Revenue	India		£ 8,085,799
	England		£ 2,424,059
		TOTAL	£ 10,509,006

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1914-1915.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct—Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	R	R	R	R	R	R	
1	55,64,874	...	...	55,64,874	...	55,64,874	
2	10,02,07,293	5,71,941	9,33,890	10,17,13,124	*13,305*	10,16,99,819	
3	28,20,38,748	1,26,94,709	1,41,49,928	30,88,83,385	(*a*) *38,91,935*	30,49,91,450	*See* Account No. 74H.
	12,63,230	65,431	...	13,28,661	...	13,28,661	(*a*) Includes Rs. 1,85,000 Contribution by the Palanpur Durbar.
4	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	
5	3,38,89,078	32,16,447	2,71,646	3,73,77,171	...	(*b*)3,73,77,171	(*b*) Includes Rs. 25,638 expended on the Daga Loop.
6	23,98,68,301	...	...	23,98,68,301	...	(*d*)23,98,68,301	
7	35,44,08,538	75,33,352	1,67,73,911	37,87,15,801	*1,02,89,935*	36,84,25,866	*See* Account No. 74B.
8	23,93,97,190	94,40,735	1,82,50,454	26,70,88,379	*17,06,717*	26,53,81,662	*See* Account No. 74C.
	9,84,494	1,00,763	13	10,85,270	*644*	10,84,626	
	11,60,213	1,19,994	...	12,80,207	*4,974*	12,75,233	
	19,50,241	1,49,870	388	21,00,499	*2,489*	20,98,010	
9	23,54,51,143	59,02,135	2,23,14,478	26,36,67,756	*48,64,223*	25,88,03,533	*See* Account No. 74G.
	1,40,65,849	6,83,728	...	1,47,49,577	*2,612*	1,47,46,965	
	43,71,317	2,88,593	...	46,59,910	*12,138*	46,47,772	
	37,11,693	3,62,124	...	40,73,817	*4,111*	(*c*) 40,69,706	(*c*) Represents amount contributed by the Government for Construction: Rs. 40,09,136 and Survey Charges Rs. 60,570.
10	41,11,762	3,05,800	5,174	44,22,736	*1,430*	44,21,306	
11	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
12	3,60,40,726	30,67,087	6,82,611	3,97,90,424	*1,53,632*	3,96,36,792	
13	12,98,38,069	62,12,807	...	13,60,50,876	*1,58,615*	13,58,92,261	*See* Account No. 74I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
	11,27,955	1,17,275	...	12,45,230	*2,472*	12,42,758	
	9,25,114	82,803	...	10,07,917	*228*	10,07,689	
14	68,73,18,093	2,87,84,114	3,15,80,433	74,76,82,640	*81,10,097*	73,95,72,543	*See* Account No. 74E.
	14,51,519	1,71,907	3,29,616	19,53,042	*572*	19,52,470	
15	11,50,95,042	27,33,888	68,50,946	12,46,79,876	*35,59,945*	12,11,19,931	*See* Account No. 74D.
	74,34,205	4,02,644	...	78,36,849	*2,285*	78,34,564	
16	8,87,35,887	52,72,649	85,83,412	10,25,91,948	*64,46,013*	9,61,45,935	*See* Account No. 74F. Includes figures for Morappur-Dharmapuri and Tirupatar-Krishnagiri Railways.
	39,82,854	3,06,599	11,962	43,01,415	*1,086*	43,00,329	
	17,64,444	3,62,197	15,156	21,41,797	*661*	21,41,136	
	39,07,628	4,55,244	...	43,62,872	...	43,62,872	
	1,06,27,049	11,96,740	...	1,18,23,789	...	1,18,23,789	
17	8,98,26,396	42,05,870	27,93,823	9,68,26,089	*1,80,62,812*	7,87,63,277	(*d*) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,665.
	27,17,436	2,10,798	23,501	29,51,735	...	29,51,735	
18	75,132	...	...	75,132	...	75,132	
19	...	33,545	43,25,135	43,58,680	*22*	43,58,658	
20	76,416	...	...	76,416	...	76,416	
21	6,57,038	...	...	6,57,038	...	6,57,038	
22	1,19,198	...	...	1,19,198	*11*	1,19,187	
23	2,77,036	25,676	...	3,02,712	*262*	3,02,450	
24	59,900	...	...	59,900	...	59,900	
25	5,27,071	...	...	5,27,071	...	5,27,071	
26	1,82,672	...	...	1,82,672	...	1,82,672	
27	2,45,035	...	...	2,45,035	...	2,45,035	
28	11,08,141	3,775	...	11,11,916	*32,487*	10,79,429	
29	25,960	...	70,908	96,868	*2,520*	(*e*)94,348	(*e*) Includes an adjustment of Rs. 9 relating to the accounts of 1913-14.
30	...	...	15,05,946	15,05,946	...	15,05,946	
	2,80,21,40,974	10,22,91,815	12,94,73,331	3,03,39,06,120	*5,75,56,339*	2,97,63,49,781	
31	10,00,831	41,247	36,111	10,78,189	*6,443*	10,71,746	
	2,80,31,41,805	10,23,33,062	12,95,09,442	3,03,49,84,309	*5,75,62,782*	2,97,74,21,527	

£	198,494,769	
£	5,159,742	*See* Account No. 48C.
£	89,035	
£	4,133,780	*See* Account No. 50 and No. 64.
£	1,045,297	
£	133,518,196	
£	54,548,719	
£	198,494,769	

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74A.—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1914-1915.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	Total.
During the year 1914-15.						
Debentures raised (net). Nominal amount	£	...	2,318,248	...	...	2,318,248
Debentures raised (net). Cash received	£	...	2,295,244	...	...	2,295,244
Receipts converted into rupees	₹	...	3,44,28,664	...	...	3,44,28,664
Ditto reconverted into £ at ₹15=£1	£	...	2,295,244	...	...	2,295,244
Contribution from Provident Fund and advances by the Home Board	₹	...	...	...	11,00,000	11,00,000
Ditto converted into £ at ₹15=£1	£	...	...	...	73,333	73,333
To 31st March 1915.						
Debentures raised (net). Nominal amount	£	15,000,000	3,828,248	3,500,000	1,000,000	23,328,248
Debentures raised (net). Cash received	£	14,288,963	3,806,494	3,253,158	959,364	22,307,979
Receipts converted into rupees	₹	21,88,09,015	5,71,35,901	4,87,97,364	1,43,90,464	33,91,32,744
Ditto reconverted into £ at ₹15=£1	£	14,587,268	3,809,060	3,253,158	959,364	22,608,850
Contribution from Provident Fund and advances by the Home Board	₹	...	...	...	18,20,000	18,20,000
Ditto converted into £ at ₹15=£1	£	...	...	...	121,333	121,333

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1914-1915.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 3½ per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption or portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt		...	12,039,882	12,039,882*
Capital Outlay incurred since purchase of Line:				
Purchase at Tarkessur Railway	₹	29,88,071	...	29,88,071
Overdrawn Capital to 31st December 1879	,,	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	38,854	10,15,906	10,54,760
Land	,,	3,03,798	1,11,11,299	1,14,15,097
Formation	,,	5,73,476	1,73,59,262	1,79,32,738
Bridge-work	,,	7,21,626	2,98,12,835	3,05,34,461
Fencing	,,	2,74,097	35,15,004	37,89,101
Electric telegraph	,,	2,646	5,36,068	5,38,714
Ballast and Permanent-way	,,	41,91,800	6,62,47,987	7,04,39,787
Stations and Buildings	,,	16,72,225	4,91,97,624	5,08,69,849
Plant	,,	4,91,331	1,30,51,520	1,35,42,851
Ferries, etc.	,,	26,134	18,72,143	18,98,277
Rolling-stock	,,	2,78,73,493	11,13,25,405	13,91,98,898
General Charges	,,	1,51,757	73,81,595	75,33,352
New Minor Works	,,	59,837	3,30,030	3,89,867
Suspense Accounts	,,	—13,51,093	1,81,25,004	1,67,73,911
Commission, etc., on Loans	,,	...	35,03,348	35,03,348
Collieries Block	,,	2,34,346	34,33,104	36,67,450
Capital Outlay incurred since purchase of Line	,,	3,82,52,398	34,04,63,403	37,87,15,801
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	,,	*1,291*	*18,01,137*	*18,02,428*
Total Deductions	,,	*1,291*	*1,02,88,644*	*1,02,89,935*
Net Capital Outlay since purchase of Line	₹	3,82,51,107	33,01,74,759	36,84,25,866
Ditto ditto converted into £ at ₹15=£1	£	**2,550,074**	**22,011,651**	**24,561,725**
Total Debt and Capital Outlay	£	2,550,074	34,051,533	36,601,607
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	2,550,074	22,018,768	(*a*) 24,568,842

(*a*) Includes the debt of £7,117 (₹ 1,06,750) incurred in India on the purchase.

*£167,651 and £2,416,625 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £216,826 and £4,035,902 have also been discharged during and to end of the year by annuity payments, *vide* Account No. 74-J., page 280.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1914-1915.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	„	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	„	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	„	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	„	...	500,514	500,514
TOTAL DEBT	„	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	R	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	„	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	„	...	77,61,963	77,61,963
Capital Account: Preliminary Expenses	„	3,617	11,13,364	11,16,981
Land	„	2,64,365	1,22,53,266	1,25,17,631
Formation	„	11,79,195	1,79,04,609	1,90,83,804
Bridge-work	„	3,60,994	2,71,57,282	2,75,18,276
Fencing	„	57,338	42,65,564	43,22,902
Electric Telegraph	„	...	41,848	41,848
Ballast and Permanent-way	„	22,56,298	5,45,08,235	5,67,64,533
Stations and Buildings	„	24,00,464	3,19,00,703	3,43,01,167
Plant	„	11,20,445	59,21,402	70,41,847
Ferries, etc.	„	—*6,33,378*	49,80,363	43,46,985
Rolling-stock	„	49,45,370	5,68,19,722	6,17,65,092
General Charges	„	2,08,217	92,32,518	94,40,735
Suspense Accounts	„	69,78,698	1,12,71,756	1,82,50,454
Exchange	„	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,91,41,623	24,79,46,756	26,70,88,379
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new undertaking	„	...	7,27,879	7,27,879
(2) Other receipts on Capital Account	„	4,157	9,74,681	9,78,838
Total Deductions	„	4,157	17,02,560	17,06,717
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,91,37,466	24,62,44,196	26,53,81,662
Ditto ditto converted into £ at R15=£1	£	**1,275,831**	**16,416,279**	**17,692,110**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,275,831	18,486,577	(*a*)19,762,408
CHARGED IN ENGLAND	„	587,893	9,722,479	10,310,372
CHARGED IN INDIA	„	687,938	8,764,098	9,452,036

(*a*) Made up as under:—

	£
Eastern Bengal to close of 1892-93	3,147,860
Northern Bengal do. do.	1,618,815
Dacca do. do.	446,699
Assam Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do. do.	82,679
Gauhati extension to close of 1910-11	841,887
Outlay on the system from 1893-94 to 1914-15	12,709,257
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	19,762,408

* £12,534 and £166,433 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £22,173 and £407,391 have also been discharged during and to end of the year by annuity payments— *vide* Account No. 74 J., page 280.

No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1914-1915.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	„	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	„	...	3,415,000	3,415,000
TOTAL DEBT	„	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	4,73,955	4,73,955
Land	„	68,742	31,23,145	31,91,887
Formation	„	15,715	40,73,024	40,88,739
Bridge-work	„	12,220	1,64,37,843	1,64,50,063
Fencing	„	71,480	34,06,378	34,77,858
Ballast and Permanent-way	„	4,74,782	3,76,34,367	3,81,09,149
Stations and Buildings	„	4,57,475	1,52,47,785	1,57,05,260
Plant	„	43,987	23,87,928	24,31,915
Rolling-stock	„	26,13,521	2,85,52,695	3,11,66,216
General Charges	„	1,281	27,32,607	27,33,888
Suspense Accounts	„	5,17,141	63,33,805	68,50,946
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	42,76,344	12,04,03,532	12,46,79,876
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	33,02,053	33,02,053
(2) Other Receipts on Capital Account	„	...	2,57,892	2,57,892
Total Deductions	„	...	35,59,945	35,59,945
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	42,76,344	11,68,43,587	12,11,19,931
Ditto ditto converted into £ at R15=£1	£	**285,090**	**7,789,572**	**8,074,662**
TOTAL DEBT AND CAPITAL OUTLAY	£	285,090	18,125,621	(*a*)18,410,711
CHARGED IN ENGLAND	„	191,283	15,229,558	15,420,841
CHARGED IN INDIA	„	93,807	2,896,063	2,989,870

(*a*) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareili section to close of 1894-95	10,715,115
„ Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
„ Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
„ Rai Bareli-Benares section to close of 1897-98	508,322
Outlay on the Allahabad-Fyzabad Railway	684,249
Ditto Allahabad-Jaunpur	237,979
Ditto Balamau-Sitapur	143,168
Ditto Rosa-Sitapur	216,367
Ditto Gajroula-Chandpur	48,379
Ditto Akhbarpur-Tanda	27,747
Ditto Dhakia-Sambhal	45,325
Ditto Allahabad-Rai-Bareili-Cawnpore	767,953
Outlay from 1895-96 to 1914-1915	4,371,238
TOTAL £	18,410,711

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1914-1915.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Kalka-Simla Railway	₹	....	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885	,,	...	28,70,470	28,70,470
Ditto ditto Kalka-Simla Railway	,,	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses	,,	—317	46,22,459	46,22,142
Land	,,	5,46,611	92,27,481	97,74,092
Formation	,,	4,03,600	7,79,88,089	7,83,91,689
Bridge-work	,,	15,45,999	11,58,80,267	11,74,26,266
Fencing	,,	2,28,864	69,69,482	71,98,346
Electric Telegraph	,,	21,260	3,54,970	3,76,230
Ballast and Permanent-way	,,	32,61,136	16,51,17,982	16,83,79,118
Stations and Buildings	,,	29,18,959	7,90,99,572	8,20,18,531
Plant	,,	2,63,692	1,64,33,673	1,66,97,365
Ferries	,,	17,268	10,20,160	10,37,428
Rolling-stock	,,	1,69,39,416	15,58,41,148	17,27,80,564
General Charges	,,	1,29,389	2,86,54,725	2,87,84,114
Suspense Accounts	,,	—9,40,145	3,25,20,578	3,15,80,433
Exchange	,,	...	94,55,880	94,55,880
Open line maintenance	,,	1,448	—*1,448*	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	2,53,37,180	72,23,45,460	74,76,82,640
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	,,	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	,,			
(3) Other receipts on Capital Account	,,	352	27,46,388	27,46,740
Total Deductions	,,	*352*	*81,09,745*	*81,10,097*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	2,53,36,828	71,42,35,715	73,95,72,543
Ditto ditto converted into £ at ₹15=£1	**£**	**1,689,122**	**47,615,714**	**49,304,836**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,689,122	52,527,335	54,216,457(*a*)
CHARGED IN ENGLAND	£	1,402,917	30,684,011	32,086,928
CHARGED IN INDIA	£	286,205	21,843,324	22,129,529

(*a*) Made up as under:—

		£
Outlay on the Sind, Punjab and Delhi Railway:—		
	Redemption of Annuities	4,911,621
	Overdrawn Capital	191,365
,,	Indus Valley Railway to close of 1884-85	5,060,775
,,	Punjab Northern, Northern and Southern Sections to close of 1884-85	5,090,157
,,	Sind-Pishin, Southern Section ditto	942,096
,,	Jech Doab K. K. Thal	2,138,669
,,	Shorkat Road-Chichoki to close of 1912-13	525,806
,,	Ladhran Khanewal ditto 1913-14	283,936
,,	Saraikala Havelian ditto 1914-15	294,307
,,	Kalabagh Bannu ditto ditto	415,339
,,	Jakhal Hissar ditto ditto	193,989
,,	Jullundhar Hoshiarpore ditto ditto	124,530
,,	North-Western system from 1885-86 to 1914-15	34,043,867
	TOTAL	54,216,457

* £97,267 and £1,361,303 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £68,149 and £1,222,062 have also been discharged during, and to end of the year, by annuity payment —*vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1914-1915.

DETAILS OF CAPITAL OUTLAY.			During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:					
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking		£	...	1,070,000	1,070,000
Purchase of the property of the Company	4,197,557				
Less—Capital deposited by the New Company	1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase		£	...	425,000	425,000
TOTAL DEBT		£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:					
Purchase of the Nilgiri Railway		R	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses		„	*—2,550*	7,88,312	7,85,762
Land		„	2,45,288	27,18,132	29,63,420
Formation		„	1,08,524	56,55,295	57,63,819
Bridge-work		„	21,650	1,42,91,170	1,43,12,820
Fencing		„	12,856	11,60,111	11,72,967
Electric Telegraph		„	*—9,325*	1,75,001	1,65,676
Ballast and Permanent-way		„	4,05,724	1,41,16,795	1,45,22,519
Stations and Buildings		„	7,69,445	98,74,288	1,06,43,733
Plant		„	*—7,177*	25,93,194	25,86,017
Ferries		„	1,70,392	26,10,520	27,80,912
Rolling Stock		„	23,44,781	2,68,76,647	2,92,21,428
General Charges		„	8,48,695	44,23,954	52,72,649
Suspense Accounts		„	*—2,81,452*	88,64,864	85,83,412
Exchange		„	...	2,42,360	2,42,360
Value of Stores transferred from—					
Section north of Katpadi		„	...	...	...
Azhikhal-Mangalore		„	...	...	...
Morrappur-Dharmapuri		„	...	16,278	16,278
Tirrupatur-Krishnagiri		„	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		„	46,26,851	9,79,65,097	10,25,91,948
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*—					
(1) Value of Stores and Cash made over to the new undertaking		„	...	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account		„	19,133	*14,65,041*	*14,84,174*
Total Deductions		„	19,133	*64,26,880*	*64,46,013*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE		R	46,07,718	9,15,38,217	(*a*)9,61,45,935
Ditto ditto converted into £ at R15=£1		£	**307,181**	**6,102,548**	**6,409,729**
TOTAL DEBT AND CAPITAL OUTLAY		£	307,181	10,795,105	11,102,286
CHARGED IN ENGLAND		£	...	5,904,799	5,904,799
CHARGED IN INDIA		£	307,181	4,890,306	5,197,487

(*a*) Includes R19,29,194 for Tirrupatar-Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1914-15.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase		...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase		...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	£	...	2,250,000	2,250,000
TOTAL DEBT	£	...	11,826,450	11,826,450(a)
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Indian Midland Railway	„	...	4,26,30,847	4,26,30,847
Capital Account: Preliminary Expenses	„	...	6,29,459	6,29,459
Land	„	5,55,303	90,42,808	95,98,111
Formation	„	21,95,552	1,52,56,385	1,74,51,937
Bridge-work	„	13,00,847	1,22,77,044	1,35,77,891
Fencing	„	5,69,778	25,89,297	31,59,075
Electric Telegraph	„	2,270	79,482	81,752
Ballast and Permanent-way	„	70,34,122	3,88,33,667	4,59,17,789
Stations and Buildings	„	53,87,902	2,74,91,598	3,28,79,500
Plant	„	15,98,090	41,03,932	57,02,022
Rolling-stock	„	1,08,73,831	4,84,75,583	5,93,49,414
General Charges	„	6,08,502	43,50,738	49,59,240
Collieries General Block Account	„	—26,781	10,70,220	10,43,439
Suspense Accounts	„	7,45,324	2,15,69,154	2,23,14,478
Exchange	„	...	8,47,908	8,47,908
Commission, etc., on Loans	„	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	3,08,44,740	23,28,23,016	26,36,67,756
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	„	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	„	*5,614*	*93,491*	*99,105*
Total Deductions	„	*5,614*	*48,58,609*	*48,64,223*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	3,08,39,126	22,79,64,407	25,88,03,533
Ditto ditto converted into £ at R15=£1	£	**2,055,942**	**15,197,627**	**17,253,569**
TOTAL DEBT AND CAPITAL OUTLAY	£	2,055,942	27,024,077	29,080,019
CHARGED IN ENGLAND	£	...	12,364,106	12,364,106
CHARGED IN INDIA	£	2,055,942	14,659,971	16,715,913

(a) Capital obligations (not included in debt shown above) to the extent of £479,461 and £5,783,508 have been discharged during, and to end of, the year, respectively, by annuity payments—*vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY during, and to end of, the Year 1914-1915.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	„	...	10,089,146	10,089,146
TOTAL DEBT	£	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1905	R	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses	„	1,154	27,28,326	27,29,480
Land	„	5,96,559	53,68,345	59,64,904
Formation	„	7,56,566	2,05,94,503	2,13,51,069
Bridge-work	„	4,05,594	3,65,83,005	3,69,88,599
Fencing	„	1,81,623	59,07,524	60,89,147
Electric Telegraph	„	46,485	5,27,376	5,73,861
Ballast and Permanent-way	„	22,46,937	7,13,96,358	7,36,43,295
Stations and Buildings	„	23,19,739	3,68,27,473	3,91,47,212
Plant	„	4,60,100	63,22,861	67,82,961
Rolling-stock	„	24,22,291	6,55,84,627	6,80,06,918
General Charges	„	1,73,083	1,25,21,626	1,26,94,709
Suspense Accounts	„	21,52,302	1,19,97,626	1,41,49,928
Loss by Exchange	„	...	49,08,971	49,08,971
Charges for underwriting capital	„	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,17,62,433	29,71,20,952	30,88,83,385
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
Stores made over to the new undertaking	„	...	*37,06,935*	*37,06,935**
Contribution by the Palanpur Durbar	„	...	1,85,000	1,85,000
Total Deductions	„	...	*38,91,935*	*38,91,935*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	1,17,62,433	29,32,29,017	30,49,91,450
Ditto ditto converted into £ at Rs. 15=£1	**£**	**784,162**	**19,548,601**	**(a)20,332,763**
TOTAL DEBT AND CAPITAL OUTLAY	£	784,162	32,029,047	32,813,209
CHARGED IN ENGLAND	£	...	14,922,436	14,922,436
CHARGED IN INDIA	£	784,162	17,106,611	17,890,773

(a) Made up as under:—

	£
Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911*	2,770,660
Godhra Rutlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord „	382,380
Palanpur Deesa	16,380
Bayana Agra to end of 1913-14	287,525
Bombay, Baroda and Central India to end of 1914-15	5,086,196
TOTAL	20,332,763

* The receipts on Capital Account of the Nagda-Muttra Railway and the metre-gauge sections amounting to R3,31,944 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1914-1915.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	Rs.	...	4,45,03,258	4,45,03,258(a)
Capital Account: Preliminary Expenses	„	...	4,30,401	4,30,401
Land	„	...	17,61,377	17,61,377
Formation	„	...	66,75,339	66,75,339
Bridge-work	„	...	2,13,01,843	2,13,01,843
Fencing	„	...	5,87,294	5,87,294
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,23,30,636	2,23,30,636
Stations and Buildings	„	...	63,75,777	63,75,777
Plant	„	...	10,19,340	10,19,340
Ferries	„	...	58,771	58,771
Rolling-stock	„	...	97,31,585	97,31,585
General Charges	„	...	46,38,384	46,38,384
Suspense Accounts	„	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	...	11,94,52,448	11,94,52,448
Deduct—				
Receipts on Capital Account	„	...	*63,310*	*63,310*
South Indian Railway share of old Madras Railway obsolete stores	„	...	*75,293*	*75,293*
Total Deductions	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	(d)11,93,13,845	11,93,13,845(c)
Ditto ditto converted into £ at R15=£1	£	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY	£	...	10,099,057	10,099,057
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,620,970	7,620,970

(a) Made up as under:—

i. Over draft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£		1,15,43,282
ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907		10,11,476
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907		3,19,48,500
		4,45,03,258
Madras Railway obsolete stores		—75,293

*Includes:—

Hospet-Kattur, Bellary-Royadrug	22,93,454	
Guntakul-Mysore, Katpadi-Dharmavaram	59,32,519	
		7,48,85,880
North East Line (Madras Railway)	6,66,59,907	
		11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £112,167 and £693,185 have been discharged during, and to end of the year, respectively, by annuity payments—*vide* Account No. 74 J., page 280.

(c) Excludes Rs. 1,65,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

(d) Differs from last year by Rs. 14,41,805 due to certain transfers made between the heads "Capital account of Indian Railway Companies" and "48—State Railway Construction" without financial adjustment.

N.—Ry. Irrn. and other Cap. not charged to Revenue.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1914-1915.

Railway.	Capital obligations being discharged by means of Annuity.				Amount of Capital Discharged by Annuity payments.		Capital obligations being discharged by Sinking Funds.			Amount of Stock cancelled by Sinking Funds Purchases.	
	Price payable in respect of extinguished Capital Stock.	Deduct. Portion of Obligation discharged by creation of India Stock.	Deduct. New Company Stock issued in exchange for portion of Annuity.	Balance being net amount in course of discharge by Annuity.	During 1914-15.	To end of 1914-15.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1914-15.	To end of 1914-15.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	216,826	4,035,902	7,573,467	80,765	7,654,232	167,651	2,416,625
Eastern Bengal	3,391,917	542,070	...	2,849,847	22,173	407,391	541,055	67,713	608,768	12,534	166,433
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	68,149	1,222,062	4,911,621	...	4,911,621	97,267	1,361,303
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	479,461	5,783,508	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	112,167	693,185	...	...	...	...	...
TOTAL £	97,829,817	12,735,652	3,250,000	81,844,165	898,776	12,142,048	13,026,143	148,478	13,174,621	277,452	3,944,361

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1914-1915.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS. Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.-W. Frontier.														
Paharpur Canal	...	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	9,05,444	...	9,05,444
Lower Swat River Canal	...	...	...	55,821	55,821	...	55,821	31,80,534	7,90,501	1,13,478	1,11,072	41,95,585	*5,586*	41,89,999
Upper " " "	22,13,419	3,96,561	41,406	*—65,303*	25,86,083	*8,757*	25,77,326	1,36,54,109	25,31,830	8,75,320	3,73,439	1,74,34,698	*39,523*	1,73,95,175
Kabul River Canal	1,565	360	25	...	1,950	...	1,950	9,74,135	1,15,680	14,294	...	11,04,109	...	11,04,109
TOTAL	22,14,984	3,96,921	41,431	*—9,482*	26,43,854	*8,757*	26,35,097	1,85,92,568	35,47,336	10,15,421	4,84,511	2,36,39,836	*45,109*	2,35,94,727
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*18,85,212*	*4,00,327*	*63,168*	...	*23,48,707*	*1,620*	(a) *23,47,087*
(Account No. 48A)	...	...	...	...	...	...	...	*21,17,589*	*4,88,868*	*63,309*	...	*26,69,766*	*3,966*	(b) *26,65,800*
	22,14,984	3,96,921	41,431	*—9,482*	26,43,854	*8,757*	26,35,097	1,45,89,767	26,58,141	8,88,944	4,84,511	1,86,21,363	*39,523*	1,85,81,840
Madras.														
Divi Pumping Project	12,360	2,443	5,774	...	20,577	...	20,577	10,04,347	1,90,865	6,69,586	...	18,64,798	*377*	18,64,421
Godavari Delta System	49,960	9,763	6,194	...	65,917	...	65,917	95,63,491	22,46,361	9,16,989	...	1,27,26,841	*1,526*	1,27,25,315
Kistna Delta System	90,420	17,768	...	...	1,08,188	*9*	1,08,179	1,18,22,045	26,34,785	7,00,074	...	1,51,56,904	*18,018*	1,51,38,886
Penner River Canals System	5,237	815	...	...	6,052	...	6,052	45,84,650	9,54,038	1,44,158	...	56,82,846	*2,808*	56,80,038
Cauvery Delta System	61,550	8,819	...	...	70,369	...	70,369	32,40,372	6,83,481	95,901	...	40,19,754	*1,985*	40,17,769
Srivaikuntam Anicut System	10,422	1,697	...	...	12,119	...	12,119	12,48,222	3,09,802	10,524	...	15,68,548	*369*	15,68,179
Kurnool Cuddapah Canal	45,429	3,835	11	...	49,275	...	49,275	2,27,12,524	1,77,105	383	...	2,28,90,017	*2,24,115*	2,26,65,902
Barur Tank Project	...	...	...	...	...	...	...	3,35,765	76,701	6,931	...	4,19,397	*22*	4,19,375
Tolugor Project	1,19,092	13,374	1,67,931	...	3,00,397	...	3,00,397	1,23,237	13,876	1,92,210	...	3,29,323	...	3,29,323
Periyar Project	40,149	6,171	...	...	46,320	...	46,320	78,59,963	16,39,660	7,67,347	...	1,02,66,970	*14,997*	1,02,51,973
Nagavalli River Project	30,360	6,339	3,428	...	40,127	...	40,127	12,60,930	2,50,402	93,972	...	16,08,304	*1,377*	16,06,927
Cheyeru Anicut System	3,780	813	...	...	4,593	...	4,593	3,36,184	76,908	...	...	4,12,492	...	4,12,492
Poiney " "	2,625	564	...	...	3,189	...	3,189	1,93,099	44,320	38	...	2,37,457	...	2,37,457
Lower Coleroon "	21,285	4,577	...	...	25,862	...	25,862	15,30,291	3,04,925	14,059	...	18,49,275	...	18,49,275
Shatiatope "	7,515	1,588	...	...	9,103	...	9,103	8,10,980	1,04,847	115	...	9,15,942	...	9,15,942
Tirukkoiylur "	1,269	280	...		1,549	...	1,549	3,01,782	64,871	...	...	3,66,653	...	3,66,653
TOTAL	5,01,453	78,846	1,83,338	...	7,63,637		7,63,628	6,69,27,882	97,72,347	36,15,292	...	8,03,15,521	*2,65,594*	8,00,49,927
Deduct—Outlay charged against Revenue (Account No. 63A)	*8,531*	*1,711*	...	...	*10,242*	...	*10,242*	*31,73,406*	*6,54,971*	*14,637*	...	*38,43,014*	...	*38,43,014*
Do. do. 33 Famine Relief	...	...	...	...	...	...	...	*37,422*	...	...	...	*37,422*	...	(c) *37,422*
Do. do. Account No. 48A	...	...	...	...	...	...	...	*4,420*	...	...	...	*4,420*	...	(d) *4,420*
	4,92,922	77,135	1,83,338	...	7,53,395	*9*	7,53,386	6,37,12,634	91,17,376	36,00,655	...	7,64,30,665	*2,65,594*	7,61,65,071
Carried forward { Outlay on Construction	27,16,437	4,75,767	2,24,769	*—9,482*	34,07,491	*8,766*	33,98,725	8,55,20,450	1,33,19,683	46,30,713	4,84,511	10,39,55,357	*3,10,703*	10,36,44,654
" met from Revenue	*8,531*	*1,711*	...	...	*10,242*	...	*10,242*	*72,18,049*	*15,44,166*	*1,41,114*	...	*89,03,329*	*5,586*	*88,97,743*

(a) Imperial . R18,78,602
Provincial . R 4,68,485
R23,47,087

(b) Lower Swat River Canal.
(c) Kurnool Canal.
(d) Shatiatope.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1914-1915—*contd.*

Province and Canals.	Expenditure during the year.							Total Expenditure to end of the year						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	27,16,437	4,75,767	2,24,769	*—9,482*	34,07,491	*8,766*	33,98,725	8,55,20,450	1,33,19,683	46,30,713	4,84,511	10,39,55,357	*3,10,703*	10,36,44,654
„ met from Revenue	*8,531*	*1,711*	...	...	*10,242*	...	*10,242*	*72,18,049*	*15,44,166*	*1,41,114*	...	*89,03,329*	*5,586*	*88,97,743*
Bombay.														
Desert Canal	...	...	...	...	...	...	...	21,31,975	4,83,276	25,677	...	26,40,928	*37*	26,40,891
Regari Canal	79,559	17,105	...	...	96,664	...	96,664	20,11,151	3,54,197	6,276	...	23,71,624	*19*	23,71,605
Eastern Nara Works	64,693	13,909	1,053	...	79,655	...	79,655	52,74,239	13,19,846	70,560	...	66,64,645	*176*	66,64,469
Hathmati Canal and Kharicut	14,801	2,632	184	...	17,617	...	17,617	10,05,077	2,24,186	13,189	...	12,42,452	*1,469*	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	*140*	9,71,741
Krishna Canal	7,002	1,505	105	...	8,612	...	8,612	7,32,371	1,54,678	2,526	...	8,89,575	...	8,89,575
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	13,780	2,962	219	...	16,961	*—128*	17,089	62,02,035	11,06,136	1,25,533	*—1,136*	74,32,568	*12,328*	74,20,240
Unharwah Canal	52,649	11,320	...	...	63,969	...	63,969	6,31,218	1,34,478	2,349	...	7,68,045	...	7,68,045
Jamrao Canal	29,834	4,139	...	...	33,973	...	33,973	66,11,856	14,13,878	1,76,418	4,606	82,06,758	*981*	82,05,777
Dad Canal	74,840	5,595	999	...	81,434	...	81,434	21,62,303	3,66,206	18,697	...	25,47,206	*34*	25,47,172
Nasrat Canal	*—1,511*	...	...	...	*—1,511*	...	*—1,511*	15,63,135	2,53,410	6,875	...	18,23,420	*158*	18,23,262
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	*—157*	...	...	...	*—157*	...	*—157*	11,25,004	2,43,877	9,500	...	13,78,381	*6*	13,78,375
Sukkur Barrage	...	...	...	...	...	...	...	*—284*	...	...	...	*—284*	...	*—284*
Total	3,35,490	59,167	2,560	...	3,97,217	*—128*	3,97,345	3,18,54,402	65,99,243	5,12,573	3,470	3,89,69,688	*16,780*	3,89,52,908
Deduct—Outlay charged against Revenue (Account No. 63A)	*35,583*	*7,099*	*508*	...	*43,190*	*—128*	*43,318*	*23,53,815*	*4,92,168*	*26,297*	*—1,136*	*28,71,144*	*490*	*28,70,654*
	2,99,907	52,068	2,052	...	3,54,027	...	3,54,027	2,95,00,587	61,07,075	4,86,276	4,606	3,60,98,544	*16,290*	3,60,82,254
Bengal.														
Midnapur Canal	...	...	...	...	...	...	...	54,89,391	19,32,548	9,18,751	...	83,40,690	*31,558*	83,09,132
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	*1,013*	25,50,805
Total	...	...	...	...	...	...	...	73,15,494	25,15,959	10,61,055	...	1,08,92,508	*32,571*	1,08,59,937
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*5,81,658*	*1,42,125*	*1,00,933*	...	*8,24,716*	*98*	*8,24,618*
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	*32,473*	1,00,35,319

United Provinces of Agra and Oudh.														
Ganges Canal	6,10,880	87,488	64,074	17,182	7,79,624	*14,251*	7,65,373	2,88,64,515	49,71,580	11,87,496	4,35,080	3,54,58,671	*2,44,009*	3,52,14,662
Lower Ganges Canal	18,790	3,633	*—117*	*—10,749*	11,557	*1,697*	9,860	3,07,37,558	62,20,631	19,91,495	3,51,619	3,93,01,303	*4,76,277*	3,88,25,026
Agra Canal	1,27,449	27,219	2,929	*—11,856*	1,45,741	*519*	1,45,222	90,45,474	19,78,813	3,70,809	61,957	1,14,57,053	*53,088*	1,14,03,965
Eastern Jumna Canal	20,210	4,123	286	*—9,176*	15,443	*27*	15,416	39,60,262	7,81,464	58,699	72,621	48,73,046	*25,103*	48,47,943
Dun Canals	10,519	2,262	159	*—6,759*	6,181	...	6,181	11,42,885	1,71,203	11,258	19,296	13,44,642	*1,350*	13,43,292
Bijnor Canals	5,079	1,075	75	...	6,229	...	6,229	2,69,372	40,923	1,650	...	3,11,945	*234*	3,11,711
Gorai Canal	1,93,831	28,006	8,123	4,743	2,34,703	...	2,34,703	2,41,770	37,532	38,709	4,743	3,22,754	...	3,22,754
TOTAL	9,86,758	1,53,806	75,529	*—16,615*	11,99,478	*16,494*	11,82,984	7,42,61,836	1,42,02,146	36,60,116	9,45,316	9,30,69,414	*8,00,061*	9,22,69,353
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*11,58,025*	*1,89,922*	*9,264*	...	*13,57,211*	*1,253*	(*a*)*13,55,958*
	9,86,758	1,53,806	75,529	*—16,615*	11,99,478	*16,494*	11,82,984	7,31,03,811	1,40,12,224	36,50,852	9,45,316	9,17,13,203	*7,98 808*	9,09,13,395
Punjab.														
Western Jumna Canal, including Sirsa Branch	56,066	11,004	768	3,337	71,175	...	71,175	1,31,19,891	33,24,778	2,17,807	2,16,725	1,68,79,201	*11,481*	1,68,67,720
Upper Bari Doab Canal	93,636	19,191	9,949	*—44,589*	78,187	...	78,187	1,57,19,317	34,33,951	9,06,686	7,47,008	2,08,07,562	*16,955*	2,07,90,607
Lower Bari Doab Canal	11,33,615	2,94,274	21,713	*—34,165*	14, 5,437	*6,930*	14,08,507	1,48,33,660	24,64,076	15,13,656	10,09,713	1,98,21,105	*46,274*	1,97,74,831
Sirhind Canal	1,03,793	21,920	1,531	*—36,422*	90,822	...	90,822	1,74,09,955	46,53,815	21,04,989	2,19,870	2,43,88,659	*1,07,518*	2,42,81,141
Upper Chenab Canal	14,95,514	2,40,874	17,926	*—61,976*	16,92,338	...	16,92,338	2,59,53,216	39,71,049	16,67,424	8,85,427	3,24,77,116	*47,071*	3,24,30,045
Lower Chenab Canal	4,32,617	71,608	4,996	*—12,677*	4,96,544	...	4,96,544	2,50,11,985	46,98,780	6,31,317	6,12,451	3,09,54,533	*14,403*	3,09,40,130
Upper Sutlej Inundation Canal	12,361	2,345	164	*—7,775*	7,095	...	7,095	13,66,439	2,93,483	24,566	21,698	17,06,186	*156*	17,06,030
Sidhnai Canal	...	...	...	116	116	...	116	9,45,656	2,64,185	38,039	44,053	12,91,934	*224*	12,91,710
Upper Jhelum Canal	32,84,999	4,41,382	35,909	*—28,649*	37,33,641	*11,084*	37,22,557	2,98,85,974	40,99,493	45,33,221	12,42,948	3,97,61,636	*75,301*	3,96,86,335
Lower Jhelum „	6,230	1,726	120	*—23,117*	*—15,041*	...	*—15,041*	1,26,36,077	21,82,991	3,62,408	4,21,353	1,56,03,429	*40,462*	1,55,62,967
Indus Inundation Canal	7,099	1,121	78	*—5,129*	8,169	...	3,169	22,77,484	4,32,766	23,246	76,092	28,09,588	*63,616*	27,45,972
TOTAL	66,25,930	11,05,445	93,154	*—2,51,046*	75,73,483	*18,014*	75,55,469	15,91,60,254	2,98,19,398	1,20,23,359	54,97,938	20,65,00,949	*4,23,461*	20,60,77,488
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*15,34,505*	*3,62,147*	*54,520*	...	*19,51,172*	*63,696*	*18,87,476*
	36,25,930	11,05,445	93,154	*—2,51,046*	75,73,483	*18,014*	75,55,469	15,76,25,749	2,94,57,251	1,19,68,839	54,97,938	20 45,49.777	*3 59,765*	20,41,90,012
Burma.														
Mandalay Canal Project	53,426	1,565	*—4,163*	...	50,828	...	50,828	46,42,553	8,67,667	94,061	...	56,04,281	*12,469*	55,91,812
Shwebo Canal Project	11,467	13,469	*—826*	...	24,110	...	24,110	46,75,087	9,15,184	1,64,100	...	57,54,671	*22,204*	57,32,467
Mon Canal Project	1,13,240	13,006	*—28,169*	...	98,077	...	98,077	43,35,994	9,37,961	1,44,091	...	54,18,046	*25,366*	53,92,680
Yeu Canal Project	4,84,361	94,342	12,175	1,903	5,92,781	*1,821*	5,90,960	20,21,909	5,22,950	82,075	8,486	26,35,420	*3,679*	26,31,741
Twante Canal Project	8,61,171	35,022	54,406	190	9,51,789	*3,758*	9,48,031	54,52,717	2,34,911	67,791	2,149	57,57,568	*10,527*	57,47,041
TOTAL	15,23,665	1,58,404	33,423	2,093	17,17,585	*5,579*	17,12,006	2,11,28,260	34,78,673	5,52,418	10,635	2,51,09,985	*74,245*	2,50,95,741
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*2,79,124*	*1,05,398*	*5,935*	...	*3,90,457*	...	(*b*) *3,90,457*
	15,23,665	1,58,404	33,423	2,093	17,17,585	*5,579*	17,12,006	2,08,49,136	33,73,275	5,46,483	10,635	2,47,79,529	*74,245*	2,47,05,284
Carried forward { Outlay on Construction	1,21,88,180	19,52,589	4,29,435	*—2,75,050*	1,42,95,254	*48,725*	1,42,46,529	37,92,40,696	6,99,35,102	2,24,40,234	69,41 870	47,85,57,902	*16,57,821*	47.69,00,081
„ met from Revenue	*44,114*	*8,810*	*508*	...	*53,432*	*—128*	*53,560*	*1,31,25,176*	*28,35,926*	*3,38,063*	*—1,136*	*1,62,98,029*	*71,125*	*1,62,26,906*

(*a*) Imperial . R6,87,685
Provincial . R6,68,323
13,55,958

(*b*) Imperial . . . Rs. 33,713
Provincial . . . 3,56,744
3.90,457

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1914-1915—*concluded.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.	Works.	Establishment.	Tools and Plants.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.* **Imperial.**	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Outlay on Construction	1,21,83,280	19,52,589	4,29,435	*—2,75,050*	1,42,95,254	*48,725*	1,42,46,529	37,92,40,696	6,99,35,102	2,24,40,234	69,41,870	47,85,57,902	*16,57,821*	47,69,00,081
„ met from Revenue	*44,114*	*8,810*	*508*	...	*53,432*	*—128*	*53,560*	*1,31,25,176*	*28,35,926*	*3,38,063*	*—1,136*	*1,62,98,029*	*71,123*	*1,62,26,906*
Bihar and Orissa.														
Orissa Project	62,245	12,262	*—3*	...	74,504	...	74,504	1,96,74,067	47,97,628	20,73,729	...	2,65,45,424	*1,01,627*	2,64,43,797
Sone Project	9,327	1,408	...	...	10,735	...	10,735	1,89,98,137	52,50,851	21,65,018	...	2,64,14,006	*4,80,914*	2,59,33,092
Total	71,572	13,670	*—3*	...	85,239	...	85,239	3,86,72,204	1,00,48,479	42,38,747	...	5,29,59,430	*5,82,541*	5,23,76,889
Deduct—Outlay charged against Revenue (Account No. 63A)	*71,572*	*13,670*	*—3*	...	*85,239*	...	*85,239*	*9,30,555*	*2,01,267*	*8,211*	...	*11,40,033*	*157*	*11,39,876*
	...	...	...	...	...	...	...	3,77,41,649	98,47,212	42,30,536	...	5,18,19,397	*5,82,384*	5,12,37,013
Central Provinces.														
Wainganga Canal	8,12,617	1,59,292	38,740	...	10,10,649	*192*	10,10,457	17,12,623	3,75,178	1,35,531	...	22,23,332	*420*	22,22,912
Mahanadi Canal	12,62,385	2,12,970	45,408	*—2,197*	15,18,566	*105*	15,18,461	28,62,003	4,76,416	2,33,064	740	35,72,223	*203*	35,72,020
Asola Mendha Tank	1,02,875	21,722	1,211	...	1,25,808	...	1,25,808	12,94,667	2,72,880	26,471	...	15,94,018	*9,985*	15,84,033
Total	21,77,877	3,93,984	85,359	*—2,197*	26,55,023	*297*	26,54,726	58,69,293	11,24,474	3,95,066	740	73,89,573	*10,608*	73,78,965
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	*5,54,277*	*1,25,767*	*13,202*	...	*6,93,246*	*263*	*(a) 6,92,983*
	21,77,877	3,93,984	85,359	*—2,197*	26,55,023	*297*	26,54,726	53,15,016	9,98,707	3,81,864	740	66,96,327	*10,345*	66,85,982
Total outlay on Construction	1,44,37,729	23,60,243	5,14,791	*—2,77,247*	1,70,35,516	*49,022*	1,69,86,494	42,37,82,193	8,11,08,055	2,70,74,047	69,42,610	53,39,06,905	*22,50,970*	53,66,55,935
Deduct—Total charged against Revenue	*1,15,686*	*22,480*	*505*	...	*1,38,671*	*—128*	*1,38,799*	*1,46,10,008*	*31,62,960*	*3,59,476*	*—1,136*	*1,81,31,308*	*71,543*	*1,80,59,765*
	1,43,22,043	23,37,763	5,14,286	*—2,77,247*	1,68,96,845	*49,150*	1,68,47,695	40,91,72,185	7,79,45,095	2,67,14,571	69,43,746	52,07,75,597	*21,79,427*	51,85,96,170
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...							*5,40,24,150*
Net—Irrigation Works—Construction (Not charged to Revenue)							1,68,47,695							46,45,72,020
Total converted into £ at ₹15=£1							£ 1,123,180							30,971,468
India							£ 1,077,746							27,275,397
England							£ 45,434							3,696,071

(a) Asola Menda Tank . . . . Rs. 5,93,937
Wainganga Canal 30,576
Mahanadi „ 68,470
6,92,983

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1914-1915.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase		2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	...	60,502,103	60,502,103

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.			BALUCHISTAN.			VICE-REGAL ESTATES.	TOTAL.					
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,22,234	...	...	...	...	...	...	...	...	1,22,234	...	1,22,234	...	...	...
Chief Engineers and Assistants	2	2,47,474	54,870	...	...	...	...	...	...	...	3,02,344	...	3,02,344	...	...	...
Upper and Lower Subordinates	3	705	3,123	...	...	...	...	...	...	...	3,828	...	3,828	...	...	...
Office Establishment	4	1,58,776	80,763	...	...	...	...	...	...	...	2,39,539	...	2,39,539	...	...	...
Travelling allowance	5	31,350	18,319	...	...	...	...	...	...	...	49,669	...	49,669	...	...	...
Office Expenses	6	31,362	18,053	...	...	...	...	...	...	...	49,415	...	49,415	...	...	...
Presidency and Local Allowances	7	12,468	...	...	...	...	...	...	...	...	12,468	...	12,468	...	...	...
Presidency House-rent	8	358	...	...	...	...	...	...	...	...	358	...	358	...	...	...
Special Officers in Permanent Works, Delhi	9	...	2,23,926	...	...	...	...	...	...	...	2,23,926	...	2,23,926	...	...	...
TOTAL	10	6,04,727	3,99,054	...	...	...	...		...	...	10,03,781	...	10,03,781	...	...	...
Superintending Engineers.																
Superintending Engineer and Assistants	11	...	34,854	...	...	...	...	...	...	...	34,854	...	34,854	...	...	...
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	17	...	...	...	...	...	...	...		...	...	...	...	...	...	...
TOTAL	18	...	34,854	...	...	...	...	...	...	...	34,854	...	34,854	...	...	...
TOTAL DIRECTION	19	6,04,727	4,33,908	...	...	...	...	...	...	...	10,38,635	...	10,38,635	...	...	...
CONSTRUCTION.																
Engineer Establishment	20	11,79,047	1,55,352	...	...	...	...	21,656	21,656	...	13,34,399	21,656	13,56,055	...	1,38,034	1,38,034
Upper Subordinates	21	4,21,369	68,655	2,953	...	2,953	...	4,763	4,763	13,917	5,06,794	4,763	5,11,557	...	39,006	39,006
Lower Subordinates	22	1,29,838	13,856	...	...	...	...	3,154	3,154	1,530	1,45,224	3,154	1,48,378	...	37,038	37,038
Petty Establishment	23	50,834	4,090	12,928	...	12,928	...	8,490	8,490	2,692	70,544	8,490	79,034	...	16,372	16,372
Office ditto	24	4,78,468	48,255	3,677	...	3,677	...	9,189	9,189	5,009	5,35,409	9,189	5,44,598	...	55,118	55,118
Medical ditto	25	...	...	...	...	...	...	...	...	...	...	...	...	...	6,152	6,152
Accountants	26	69,963	...	...	...	...	...	1,446	1,446	2,261	72,224	1,446	73,670	...	...	...
Travelling Allowances	27	3,22,172	40,123	851	...	851	...	10,739	10,739	5,488	3,68,634	10,739	3,79,373	...	57,958	57,958
Office Expenses	28	1,60,701	8,751	747	...	747	...	4,211	4,211	3,647	1,73,846	4,211	1,78,057	...	45,592	45,592
Presidency and Local Allowances	29	68,140	...	...	...	...	...	4,558	4,558	2,806	70,946	4,558	75,504	...	6,621	6,621
Presidency House-rent	30	1,653	...	...	...	...	...	...	...	...	1,653	...	1,653	...	...	...
Special Officers in Permanent Works, Delhi	31	...	...	4,603	...	4,603	...	...	...	...	4,603	...	4,603	...	...	...
TOTAL CONSTRUCTION	32	28,82,085	3,39,082	25,759	...	25,759	...	68,206	68,206	37,350	32,84,276	68,206	33,52,482	...	4,01,891	4,01,891
Carried over		34,86,812	7,72,990	25,759	...	25,759	...	68,206	68,206	37,350	43,22,911	68,206	43,91,117	...	4,01,891	4,01,891

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1915.

Railways.)

No. of Items	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 290.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,22,234	...	1,22,234
2	1,13,372	...	1,13,372	...	...	...	1,17,165	...	1,17,165	86,533	...	86,533	...	6,19,414	...	6,19,414
3	11,559	...	11,559	...	...	...	...	...	...	300	...	300	...	15,687	...	15,687
4	1,13,702	...	1,13,702	...	...	...	70,457	...	70,457	1,21,688	...	1,21,688	...	5,45,386	...	5,45,386
5	3,822	...	3,822	...	...	...	1,804	...	1,804	7,245	...	7,245	...	62,540	...	62,540
6	26,379	...	26,379	...	...	...	14,470	...	14,470	24,939	...	24,939	...	1,15,203	...	1,15,203
7	18,620	...	18,620	...	...	...	6,140	...	6,140	18,250	...	18,250	...	55,478	...	55,478
8	...	...	...	...	...	...	...	...	...	2,512	...	2,512	...	2,870	...	2,870
9	...	...	...	...	...	...	...	...	...	...	...	...	...	2,23,926	...	2,23,926
10	2,87,454	...	2,87,454	...	...	...	2,10,036	...	2,10,036	2,61,467	...	2,61,467	...	17,62,738	...	17,62,738
11	1,75,956	...	1,75,956	...	...	...	77,704	55,251	1,32,955	61,813	39,266	1,01,079	...	3,50,327	94,517	4,44,844
12	...	...	...	...	...	...	6,420	6,910	13,330	200	188	388	...	6,620	7,098	13,718
13	1,31,314	...	1,31,314	...	...	...	33,059	37,750	70,809	55,087	27,328	82,415	...	2,19,460	65,078	2,84,538
14	25,414	...	25,414	...	...	...	14,127	12,274	26,401	5,579	6,826	12,405	...	45,120	19,100	64,220
15	26,228	...	26,228	...	...	...	8,057	19,093	27,150	11,719	3,644	15,363	...	46,004	22,737	68,741
16	3,276	...	3,276	...	...	...	1,508	2,079	3,587	4,262	10	4,272	...	9,046	2,089	11,135
17	...	...	...	...	...	...	...	...	...	...	1,421	1,421	...	...	1,421	1,421
18	3,62,188	...	3,62,188	...	...	...	1,40,875	1,33,357	2,74,232	1,38,660	78,683	2,17,343	...	6,76,577	2,12,040	8,88,617
19	6,49,642	...	6,49,642	...	...	...	3,50,911	1,33,357	4,84,268	4,00,127	78,683	4,78,810	...	24,39,315	2,12,040	26,51,355
20	6,93,434	...	6,93,434	16,210	...	16,210	3,66,526	4,21,639	7,88,165	1,91,076	85,206	2,76,282	14,926	26,16,571	6,66,535	32,83,106
21	7,99,403	...	7,99,403	16,688	...	16,688	2,53,500	2,65,644	5,19,144	1,11,271	48,835	1,60,106	1,950	16,89,606	3,58,248	20,47,854
22	1,83,634	...	1,83,634	2,554	...	2,554	1,13,307	1,22,838	2,36,145	56,127	44,538	1,00,665	...	5,00,846	2,07,568	7,08,414
23	1,10,024	...	1,10,024	933	...	933	48,307	69,215	1,17,522	15,088	10,047	25,135	...	2,44,896	1,04,124	3,49,020
24	3,96,396	...	3,96,396	12,450	...	12,450	2,23,010	2,30,957	4,53,967	1,97,935	68,007	2,65,942	5,551	13,70,751	3,63,271	17,34,022
25	25,410	...	25,410	...	...	...	148	8,163	8,311	3,549	1,260	4,809	...	29,107	15,575	44,682
26	...	...	...	...	...	...	...	...	...	22,042	9,447	31,489	...	94,266	10,893	1,05,159
27	3,99,202	...	3,99,202	12,605	...	12,605	2,04,766	2,25,184	4,29,950	1,00,966	62,397	1,63,363	556	10,86,729	3,56,278	14,43,007
28	1,40,456	...	1,40,456	2,696	...	2,696	1,08,830	1,24,528	2,33,358	38,123	23,736	61,859	70	4,64,021	1,98,067	6,62,088
29	59,798	...	59,798	7,003	...	7,003	37,628	14,158	51,786	22,395	7,213	29,608	3,210	2,00,980	32,550	2,33,530
30	417	...	417	12	...	12	...	...	...	16,362	4,562	20,924	...	18,444	4,562	23,006
31	...	...	...	...	...	...	...	...	...	...	...	...	...	4,603	...	4,603
32	28,08,174	...	28,08,174	71,151	...	71,151	13,56,022	14,82,326	28,38,348	7,74,934	3,65,248	11,40,182	26,263	83,20,820	23,17,671	1,06,38,491
	34,57,816	...	34,57,816	71,151	...	71,151	17,06,933	16,15,683	33,22,616	11,75,061	4,43,931	16,18,992	26,263	1,07,60,135	25,29,711	1,32,89,846

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. Mily. Works.	Permt. Works, Delhi.	Delhi Province.			Baluchistan.			Viceregal Estates.	Total.					
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Works.	Irrigation.	Total.
Brought forward		Rs. 34,86,812	Rs 7,72,990	Rs. 25,759	Rs. ...	Rs. 25,759	Rs. ...	Rs. 68,206	Rs. 68,206	Rs. 37,350	Rs. 43,22,911	Rs. 68,206	Rs. 43,91,117	Rs. ...	Rs. 4,01,891	Rs. 4,01,891
ACCOUNTS.																
Examiners, Deputies and Assistants .	33	45,145	...	...	...	...	...	...	...	...	45,145	...	45,145	...	...	...
Accountants .	34	39,297	...	...	...	...	...	...	...	...	39,297	...	39,297	...	...	...
Office Establishment	35	55,417	...	...	...	...	...	...	...	...	55,417	...	55,417	...	...	...
Travelling Allowances . .	36	19,449	...	...	...	...	...	...	...	...	19,449	...	19,449	...	...	...
Office Expenses	37	9,911	...	...	...	...	..	...	...	...	9,911	...	9,911	...	...	...
Presidency and Local Allowances	38	9,009	...	...	...	...	...	...	...	...	9,009	...	9,009	...	...	...
Presidency House-rent .	39	122	...	...	...	...	...	...	...	...	122	...	122	...	...	...
Total Accounts	40	1,78,350	...	...	...	...	...	...	...	...	1,78,350	...	1,78,350	...	...	...
Sanitary Engineers and their Establishments .	41	...	13,139	...	...	...	...	...	...	...	13,139	...	13,139	...	...	...
Consulting Architect, Electrical Adviser and other Miscellaneous Accounts .	42	88,795	30,071	...	...	...	...	...	...	...	1,18,866	...	1,18,866	...	...	...
Inspectors of Local Works and their Establishments, etc. .	43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Establishment .	44	...	...	...	...	...	...	583	583	...	...	583	583	...	68,318	68,318
Navigation Establishment, etc. . .	45	...	...	...	...	...	...	...	...	...	...	...	...	...	4,369	4,369
Survey and other Special Establishments .	46	...	1,615	...	...	...	...	...	...	...	1,615	...	1,615	...	3,574	3,574
Leave and Pension Allowances Debitable to Native States, etc. .	47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Barrack Department . .	48	2,36,790	...	...	...	...	...	...	...	...	2,36,790	...	2,36,790	...	...	...
Roorkee Workshops . .	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi Special Works . .	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment, Governors Estates Establishments	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment .	52	...	...	...	...	...	...	...	...	...	...	...	...	...	22,050	22,050
Special Officers in Permanent Works, Delhi and their Establishment	53	...	1,29,350	...	...	...	...	...	...	...	1,29,350	...	1,29,350	...	...	...
Total Amount audited . .	54	39,90,747	9,47,165	25,759	...	25,759	...	68,789	68,789	37,350	50,01,021	68,789	50,69,810	...	5,00,202	5,00,202
Add—Charges by other Branches and Departments, etc. . .	55	4,549	...	1,25,280	...	1,25,280	1,65,824	12,395	1,78,219	4,931	3,00,584	12,395	3,12,979	4,15,284	64,924	4,80,208
Total .	56	39,95 296	9,47,165	1,51,039	...	1,51,039	1,65,824	81,184	2,47,008	42,281	53,01,605	81,184	53,82,789	4,15,284	5,65,126	9,80,410
Deduct—Charges to other Branches and Departments, etc. . .	57	*10,40,654*	*1,26,000*	...	...	...	...	*63*	*63*	*6*	*11,66,660*	*63*	*11,66,723*	...	*574*	*574*
GRAND TOTAL .	58	29,54,642 *	8,21,165	1,51,039	...	1,51,039	1,65,824	81,121	2,46,945	42,275	41,34,945	81,121	42,16,066	4,15,284	5,64,552	9,79,836

* Includes Rs. 88,685 on account of Establishment of Consulting Architect and Electrical Adviser to Government of India.

of the Public Works Department during the Year ended 31st March 1915—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 292.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs. 34,57,816	Rs. ...	Rs. 34,57,816	Rs. 71,151	Rs. ...	Rs. 71,151	Rs. 17,06,933	Rs. 16,15,683	Rs. 33,22,616	Rs. 11,75,061	Rs. 4,43,931	Rs. 16,18,992	Rs. 26,263	Rs. 1,07,60,135	Rs. 25,29,711	Rs. 1,32,89,846
33	...	...	...	...	...	...	...	...	...	...	...	...	...	45,145	...	45,145
34	...	...	...	...	...	...	...	...	...	...	...	...	...	39,297	...	39,297
35	...	...	...	...	...	...	...	...	...	...	...	...	...	55,417	...	55,417
36	...	...	...	...	...	...	...	...	...	...	...	...	...	19,449	...	19,449
37	...	...	...	...	...	...	...	...	...	...	...	...	...	9,911	...	9,911
38	...	...	...	...	...	...	...	...	...	...	...	...	...	9,009	...	9,009
39	...	...	...	...	...	...	...	...	...	...	...	...	...	122	...	122
40	...	...	...	...	...	...	...	...	...	...	...	...	...	1,78,350	...	1,78,350
41	...	...	...	...	...	...	1,39,902	...	1,39,902	74,803	...	74,803	...	2,27,844	...	2,27,844
42	...	...	...	..	...	...	94,772	...	94,772	72,917	...	72,917	...	2,86,555	...	2,86,555
43	67,450	...	67,450	...	...	...	...	...	...	...	...	...	...	67,450	...	67,450
44	...	1,309	1,309	...	...	...	12,762	1,11,418	1,24,180	...	26,660	26,660	...	12,762	2,08,288	2,21,050
45	...	...	...	...	...	...	...	...	...	...	74,621	74,621	...	...	78,990	78,990
46	...	...	...	...	...	...	...	...	...	...	...	...	...	1,615	3,574	5,189
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
48	...	...	...	...	...	...	...	...	...	...	...	...	...	2,36,790	...	2,36,790
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...	...	...	30,505	...	30,505	...	30,505	...	30,505
52	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,050	22,050
53	...	...	...	...	...	...	...	...	...	...	...	...	...	1,29,350	...	1,29,350
54	35,25,266	1,309	35,26,575	71,151	...	71,151	19,54,369	17,27,101	36,81,470	13,53,286	5,45,212	18,98,498	26,263	1,19,31,356	28,42,613	1,47,73,969
55	1,211	18,64,853	18,66,064	6,373	992	7,365	2,08,112	2,00,401	4,08,513	99,459	1,02,283	2,01,742	...	10,31,023	22,45,848	32,76,871
56	35,26,477	18,66,162	53,92,639	77,524	992	78,516	21,62,481	19,27,502	40,89,983	14,52,745	6,47,495	21,00,240	26,263	1,29,52,379	50,88,461	1,80,50,840
57	*19,86,399*	...	*19,86,399*	*12,060*	...	*12,060*	*4,68,559*	*2,15,762*	*6,84,321*	*1,08,452*	*71,049*	*1,79,501*	...	*37,42,130*	*2,87,448*	*40,29,578*
58	15,40,078	18,66,162	34,06,240	65,464	992	66,456	16,93,922	17,11,740	34,05,662	13,44,293	5,76,446	19,20,739	26,263	92,20,249	48,01,013	1,40,21,262

N.—Ry. Irrn. and other Capl. not charged to Revenue

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 287.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,22,234	...	1,22,234	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	6,19,414	...	6,19,414	40,563	63,106	1,03,669	...	...	...	65,580	1,21,718	1,87,298	1,30,767	...	1,30,767
Upper and Lower Subordinates	3	15,687	...	15,687	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	5,45,386	...	5,45,386	68,476	44,242	1,12,718	...	...	...	44,199	69,747	1,13,946	1,34,669	...	1,34,669
Travelling allowances	5	62,540	...	62,540	8,112	8,830	16,942	...	...	...	6,112	10,250	16,362	9,525	...	9,525
Office expenses	6	1,15,203	..	1,15,203	26,897	19,975	46,872	...	...	...	20,800	71,748	92,548	24,182	...	24,182
Presidency and local allowances	7	55,478	...	55,478	13,344	10,922	24,266	...	...	...	5,551	12,426	17,977	...	...	...
Presidency house-rent	8	2,870	...	2,870	...	...	...	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	9	2,23,926	...	2,23,926	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	10	17,62,738	...	17,62,738	1,57,392	1,47,075	3,04,467	...	...	...	1,42,242	2,85,889	4,28,131	2,99,143	...	2,99,143
Superintending Engineers.																
Superintending Engineers and Assistants	11	3,50,327	94,517	4,44,844	72,230	84,276	1,56,506	22,298	...	22,298	67,267	2,21,703	2,88,970	1,40,983	...	1,40,983
Upper and Lower Subordinates	12	6,620	7,098	13,718	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	2,19,480	65,078	2,84,538	28,362	34,604	62,966	13,583	...	13,583	34,788	1,13,171	1,47,959	1,53,657	...	1,53,657
Travelling allowances	14	45,120	19,100	64,220	7,483	12,249	19,732	3,286	...	3,286	8,120	19,608	27,728	12,882	...	12,882
Office expenses	15	46,004	22,737	68,741	13,210	12,825	26,035	2,957	...	2,957	10,407	50,565	60,972	13,331	...	13,331
Presidency and local allowances	16	9,046	2,089	11,135	...	...	...	1,823	...	1,823	...	−147	−147	...	...	...
Presidency house-rent	17	...	1,421	1,421	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	6,76,577	2,12,040	8,88,617	1,21,285	1,43,954	2,65,239	43,947	...	43,947	1,20,582	4,04,900	5,25,482	3,20,853	...	3,20,853
TOTAL DIRECTION	19	24,39,315	2,12,040	26,51,355	2,78,677	2,91,029	5,69,706	43,947	...	43,947	2,62,824	6,90,789	9,53,613	6,19,996	...	6,19,996
CONSTRUCTION.																
Engineer Establishment	20	26,16,571	6,66,535	32,83,106	3,54,212	4,58,613	8,12,825	33,513	...	33,513	2,40,010	9,66,961	12,06,971	6,55,078	1,54,899	8,09,977
Upper Subordinates	21	16,89,606	3,58,248	20,47,854	1,47,907	96,116	2,44,023	10,450	...	10,450	73,224	2,35,860	3,09,084	3,18,421	22,711	3,41,132
Lower Subordinates	22	5,00,846	2,07,568	7,08,414	93,561	1,58,408	2,51,969	6,189	1,760	7,949	41,790	2,51,083	2,92,873	2,40,585	48,093	2,88,678
Petty Establishments	23	2,44,896	1,04,124	3,49,020	9,875	52,058	61,933	2,299	...	2,299	6,811	1,21,999	1,28,810	52,289	6,957	59,246
Office ditto	24	13,70,751	3,63,271	17,34,022	2,34,668	2,57,084	4,91,752	24,231	355	24,586	1,30,239	5,61,421	6,91,660	4,89,323	1,15,472	6,04,795
Medical ditto	25	29,107	15,575	44,682	...	15,605	15,605	...	...	...	...	59,261	59,261	5,100	2,775	7,875
Accountants	26	94,266	10,893	1,05,159	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	27	10,86,729	3,56,278	14,43,007	2,56,398	2,87,787	5,44,185	17,688	10	17,698	1,14,637	4,35,475	5,50,112	4,06,267	78,652	4,84,919
Office expenses	28	4,64,021	1,98,067	6,62,088	1,05,850	2,13,941	3,19,791	5,089	...	5,089	56,652	3,55,936	4,12,588	1,20,735	24,747	1,45,482
Presidency and local allowances	29	2,00,980	32,550	2,33,530	23,221	18,747	41,968	1,036	...	1,036	9,600	29,972	39,572	20,609	14,091	34,700
Presidency house-rent	30	18,444	4,562	23,006	...	...	...	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	31	4,603	...	4,603	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	32	83,20,820	23,17,671	1,06,38,491	12,25,692	15,58,359	27,84,051	1,00,495	2,125	1,02,620	6,72,963	30,17,968	36,90,931	23,08,407	4,68,397	27,76,804
Carried over		1,07,60,135	25,29,711	1,32,89,846	15,04,369	18,49,388	33,53,757	1,44,442	2,125	1,46,567	9,35,787	37,08,757	46,44,544	29,28,403	4,68,397	33,96,800

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1915—*contd.*

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,22,234	...	1,22,234
2	93,583	...	93,583	82,409	...	82,409	...	...	...	...	60,493	...	60,493	10,92,809	1,84,824	12,77,633
3	...	...	...	...	...	...	...	...	...	...	320	...	320	16,007	...	16,007
4	64,497	...	64,497	71,508	...	71,508	...	...	...	...	46,979	...	46,979	9,75,714	1,13,989	10,89,703
5	4,798	...	4,798	5,711	...	5,711	...	...	...	...	7,146	...	7,146	1,03,944	19,080	1,23,024
6	23,053	...	23,053	9,292	...	9,292	...	...	...	...	10,810	...	10,810	2,30,237	91,723	3,21,960
7	7,693	...	7,693	3,402	...	3,402	...	...	...	...	4,004	...	4,004	89,472	23,348	1,12,820
8	7	...	7	...	...	...	...	...	...	...	...	...	...	2,877	...	2,877
9	...	...	...	...	...	...	...	...	...	...	...	...	...	2,23,926	...	2,23,926
10	1,93,631	...	1,93,631	1,72,322	...	1,72,322	...	...	...	...	1,29,752	...	1,29,752	28,57,220	4,32,964	32,90,184
11	54,326	66,324	1,20,650	49,654	35,901	85,555	24,113	...	24,113	...	20,191	...	20,191	8,01,389	5,02,721	13,04,110
12	...	...	...	...	...	...	...	...	...	...	...	...	...	6,620	7,098	13,718
13	40,254	41,926	82,180	62,438	40,583	1,03,021	11,972	...	11,972	...	16,856	...	16,856	5,81,370	2,95,362	8,76,732
14	5,947	7,339	13,286	8,558	3,392	11,950	2,893	...	2,893	...	4,467	...	4,467	98,756	61,688	1,60,444
15	8,996	7,548	16,544	9,205	3,845	13,050	4,075	...	4,075	...	5,980	...	5,980	1,14,165	97,520	2,11,685
16	58	...	58	...	...	...	...	...	...	...	155	...	155	11,082	1,942	13,024
17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,421	1,421
18	1,09,581	1,23,137	2,32,718	1,29,855	83,721	2,13,576	43,053	...	43,053	...	47,649	...	47,649	16,13,382	9,67,752	25,81,134
19	3,03,212	1,23,137	4,26,349	3,02,177	83,721	3,85,898	43,053	...	43,053	...	1,77,401	...	1,77,401	44,70,602	14,00,716	58,71,318
20	1,24,848	1,74,614	2,99,462	2,19,117	1,89,952	4,09,069	15,532	...	15,532	2,400	1,28,034	...	1,28,034	43,89,315	26,11,574	70,00,889
21	57,760	83,557	1,41,317	92,600	87,213	1,79,813	10,333	...	10,333	1,375	70,242	...	70,242	24,80,918	8,83,705	33,64,623
22	34,455	70,096	1,04,551	85,720	1,14,538	2,00,258	7,631	...	7,631	420	35,925	...	35,925	10,47,152	8,51,546	18,98,698
23	5,233	38,604	43,837	37,024	23,563	60,587	5,243	...	5,243	...	9,848	...	9,848	3,73,518	3,47,305	7,20,823
24	95,595	1,32,504	2,28,099	1,98,012	1,47,298	3,45,310	...	...	...	4,798	1,18,915	...	1,18,915	26,66,532	15,77,405	42,43,937
25	2,023	9,057	11,980	70	7,969	8,039	224	...	224	...	6,101	...	6,101	43,615	1,10,242	1,53,857
26	11,050	19,840	30,890	...	...	...	15,620	...	15,620	...	...	...	...	1,20,936	30,733	1,51,669
27	62,408	1,32,096	1,54,504	1,49,634	72,042	2,21,676	16,474	...	16,474	741	88,054	...	88,054	21,99,033	13,52,340	35,51,373
28	34,957	62,716	97,673	53,145	41,220	94,365	3,838	...	3,838	612	34,806	...	34,806	8,79,705	8,96,627	17,76,332
29	5,221	14,768	19,989	13,125	6,948	20,073	...	...	...	...	60,814	...	60,814	3,34,606	1,17,076	4,51,682
30	...	...	...	...	...	...	...	...	...	...	...	...	...	18,444	4,562	23,006
31	...	...	...	...	...	...	...	...	...	...	..	...	...	4,603	...	4,603
32	4,34,480	7,27,852	11,62,332	8,48,447	6,90,743	15,39,190	74,895	...	74,895	10,349	5,61,829	...	5,61,829	1,45,58,377	87,83,115	2,33,41,492
	7,37,692	8,50,989	15,88,681	11,50,624	7,74,464	19,25,088	1,17,948	...	1,17,948	10,349	7,39,230	...	7,39,230	1,90,28,979	1,01,83,831	2,92,12,810

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

Particulars.	No. of Items.	Brought forward from page 289.			United Provinces.			Rajputana.			Punjab.			Burma.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,07,60,135	25,29,711	1,32,89,846	15,04,369	18,49,388	33,53,757	1,44,442	2,125	1,46,567	9,35,787	37,08,757	46,44,544	29,28,403	4,68,397	33,96,800
ACCOUNTS.'																
Examiners, Deputies and Assistants	33	45,145	...	45,145	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	34	39,297	...	39,297	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	35	55,417	...	55,417	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	36	19,449	...	19,449	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	37	19,911	...	9,911	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	38	9,009	...	9,009	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	39	122	...	122	...	...	...	...	...	...	...	...	...	...	...	...
Total Accounts	40	1,78,350	...	1,78,350	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments	41	2,27,844	...	2,27,844	1,08,730	...	1,08,730	...	...	...	42,647	...	42,647	48,953	...	48,953
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	42	2,86,555	...	2,86,555	41,266	...	41,266	...	...	...	33,873	...	33,873	...	...	...
Inspectors of Local Works and their Establishments, etc.	43	67,450	...	67,450	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Establishment	44	12,762	2,08,288	2,21,050	...	6,59,300	6,59,300	...	1,774	1,774	...	17,50,371	17,50,371	...	1,63,712	1,63,712
Navigation Establishment, etc.	45	...	78,990	78,990	...	64,839	64,839	...	...	...	...	73,821	73,821	2,50,760	...	2,50,760
Special Survey and other Establishment	46	1,615	3,574	5,189	...	...	...	...	...	...	...	33,366	33,366	...	...	...
Leave and Pension Allowances Debitable to Native States, etc.	47	...	...	...	...	...	...	...	...	...	...	14,865	14,865	...	...	...
Barrack Department	48	2,36,790	...	2,36,790	...	...	...	...	...	...	...	...	...	...	...	...
Roorkee Workshops	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi Special Establishment	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment	51	30,505	...	30,505	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	52	...	22,050	22,050	...	...	...	...	...	...	...	...	...	...	...	...
Special Officers in Permanent Works Delhi and their Establishment	53	1,29,350	...	1,29,350	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount audited	54	1,19,31,356	28,42,613	1,47,73,969	16,54,365	25,73,527	42,27,892	1,44,442	3,899	1,48,341	10,12,307	55,81,180	65,93,487	32,28,116	6,32,109	38,60,225
Add—Charges by other Branches and Departments, etc.	55	10,31,023	22,45,848	32,76,871	21,233	...	21,233	...	9,100	9,100	9	...	9	...	3,04,942	3,04,942
Total	56	1,29,62,379	50,88,461	1,80,50,840	16,75,598	25,73,527	42,49,125	1,44,442	12,999	1,57,441	10,12,316	55,81,180	65,93,496	32,28,116	9,37,051	41,65,167
Deduct—Charges to other Branches and Departments, etc.	57	*37,42,130*	*2,87,448*	*40,29,578*	*3,33,324*	*—470*	*3,32,854*	*42,327*	...	*42,327*	*39,262*	*1,90,859*	*2,30,121*	*11,85,390*	*1,66,704*	*13,52,094*
GRAND TOTAL	58	92,20,249	48,01,013	1,40,21,262	12,92,274	25,73,997	38,66,271	1,02,115	12,999	1,15,114	9,73,054	53,90,321	63,63,375	20,42,726	7,70,347	28,13,073

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1915—*concld.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	7,37,092	8,50,989	15,88,681	11,50,624	7,74,464	19,25,088	1,17,948	...	1,17,948	10,349	7,39,230	..	7,39,230	1,90,28,979	1,01,83,831	2,92,12,810
33	...	...	...	...	...	...	...	...	...	...	...	...	...	45,145	...	45,145
34	...	...	...	...	...	...	...	...	...	...	...	...	...	39,297	...	39,297
35	...	...	...	...	...	...	...	...	...	...	...	...	...	55,417	...	55,417
36	...	...	...	...	...	...	...	...	...	...	...	...	...	19,449	...	19,449
37	...	...	...	...	...	...	...	...	...	...	...	...	..	9,911	...	9,911
38	...	...	...	...	...	...	...	...	...	...	...	...	...	9,009	...	9,009
39	...	...	...	...	...	...	...	...	...	...	...	...	...	122	...	122
40	...	...	...	...	...	..	...	...	...	...	...	...	...	1,78,350	...	1,78,350
41	52,490	...	52,490	25,433	...	25,433	...	...	...	...	...	...	...	5,06,097	...	5,06,097
42	33,313	...	33,313	11,399	...	11,399	...	...	...	...	...	...	...	4,06,406	...	4,06,406
43	...	...	...	...	...	...	...	...	...	...	...	...	...	67,450	...	67,450
44	...	2,43,867	2,43,867	...	18,437	18,437	...	...	...	...	...	...	...	12,762	30,45,749	30,58,511
45	...	46,190	46,190	...	...	...	...	...	...	...	...	...	...	2,50,760	2,63,840	5,14,600
46	9,493	...	9,493	...	1,773	1,773	...	...	...	...	...	...	...	11,108	38,713	9,821
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,865	14,865
48	...	...	...	...	...	...	...	...	...	...	...	...	...	2,36,790	...	2,36,790
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...	...	...	...	...	...	...	30,505	...	30,505
52	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,050	22,050
53	...	...	...	...	...	...	...	...	...	...	...	...	...	1,29,350	...	1,29,350
54	8,32,988	11,41,046	19,74,034	11,87,456	7,94,674	19,82,130	1,17,948	...	1,17,948	10,349	7,39,230	...	7,39,230	2,08,58,557	1,35,69,048	3,44,27,605
55	3,53,978	1,21,862	4,75,840	...	66,859	66,859	1,087	..	1,087	...	...	2,081	2,081	14,07,330	27,50,692	41,58,022
56	11,86,966	12,62,908	24,49,874	11,87,456	8,61,533	20,48,989	1,19,035	...	1,19,035	10,349	7,39,230	2,081	7,41,311	2,22,65,887	1,63,19 740	3,85,85,627
57	*1,13,969*	*3,66,309*	*4,80,278*	*1,14,291*	...	*1,14,291*	*149*	...	*149*	*1,369*	*2,725*	...	*2,725*	56,24,936	10,10,850	66,35,786
58	10,72,997	8,96,599	19,69,596	10,73,165	8,61,533	19,34,698	1,18,886	...	1,18,886	9,980	7,36,505	2,081	7,38,586	1,66,40,951	1,53,08,890	3,19,49,841

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE REVENUE ACCOUNTS of the Year

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.						North-West Frontier Province.	MADRAS.		Bombay.
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.		Madras Proper.	Coorg.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.												
FAMINE RELIEF AND INSURANCE—												
Original Works.	1	130 to 132	...	...	...	...	...	...	...	1,63,972	...	41,74,404
IRRIGATION.												
(*Imperial and Provincial.*)												
Minor Works and Navigation, Capital. — Original Works.	2	180 to 185	...	...	...	1,76,455	...	1,76,455	...	2,09,571	...	33,004
Minor Works and Navigation, Revenue — Original Works.	3	186 to 188	...	...	...	4,188	...	4,188	...	—2,639	...	27,892
Minor Works and Navigation, Revenue — Repairs.	4		...	...	...	38,275	...	38,275	...	3,45,348	...	3,68,684
Minor Works and Navigation and Agricultural — Original Works.	5	177 to 179	...	...	...	24,029	...	24,029	9,450	2,60,557	1,693	5,22,806
Minor Works and Navigation and Agricultural — Repairs.	6		...	...	...	...	...	...	171	20,05,231	2,937	15,19,626
OTHER PUBLIC WORKS.												
Imperial Civil Works — Original Works.	7	194 and 195	4,47,511	...	4,73,600	5,54,776	95,544	15,71,431	13,62,311	1,72,862	1,07,129	8,66,917
Imperial Civil Works — Repairs.	8		1,79,167	...	6,61,756	1,84,710	2,31,688	12,57,321	13,23,326	51,988	1,16,618	1,62,031
Provincial Civil Works — Original Works.	9	197	...	...	...	...	...	...	...	56,96,628	...	62,79,118
Provincial Civil Works — Repairs.	10		...	...	...	...	...	...	...	8,78,246	...	23,42,872
Imperial Military Works — Original Works.	11	255	57,58,117	...	...	...	...	57,58,117	...	...	58	15,297
Imperial Military Works — Repairs.	12		42,79,616	...	...	...	...	42,79,616	...	...	553	57,848
Special Defence Works — Original Works.	13	258	99,103	...	...	...	...	99,103	...	...	...	...
Special Defence Works — Armaments.	14		78,394	...	...	...	...	78,394	...	...	...	...
Initial Expenditure on New Capital at Delhi — Original Works.	15	305	...	26,82,922	...	...	...	26,82,922	...	...	...	...
IRRIGATION.												
(*Imperial and Provincial.*)												
Major Works—Working Expenses — Original Works.	16	160 to 163	...	...	...	...	...	...	18,596	2,96,136	...	1,50,261
Major Works—Working Expenses — Repairs.	17		...	...	...	...	...	...	1,53,596	12,02,337	...	9,42,593
Capital Outlay on Irrigation Works — Original Works.	18	281 to 284	...	...	...	...	...	...	22,14,984	4,92,922	...	2,99,907
TOTAL WORKS AND REPAIRS	19		1,08,41,908	26,82,922	11,35,356	9,82,433	3,27,232	1,59,69,851	50,82,434	1,17,73,159	2,28,988	1,77,68,860

(*a*) Excluding outlay on Public Works by Civil Officers.

it bears to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1915.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH					CENTRAL PROVINCES AND BERAR.				GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar proper.	Central India.	Hyderabad.	Assam.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	16,76,448	6,894	...	5,083	1,37,835	14,84,831	...	...	...	76,49,467
2	1,62,100	...	1,23,667	387	...	39,815	72,628	5,11,768	...	...	...	13,34,995
3	1,398	...	6,273	7,107	2,454	12,208	535	...	...	...	...	59,416
4	5,01,988	...	50,999	21,958	29,462	1,04,458	11,802	1,410	...	...	...	14,74,384
5	1,48,226	...	85,423	719	1,59,565	2,35,982	45,886	1,55,150	...	...	60,531	17,10,017
6	8,08,850	...	54,506	...	4,98,053	4,28,104	1,24,043	31,282	...	...	4,815	54,77,618
7	5,39,317	90,288	4,55,395	2,14,167	3,13,130	6,51,704	2,82,136	2,49,808	2,25,385	1,11,529	14,078	72,27,587
8	4,53,296	60,247	1,13,325	1,94,256	1,78,638	70,183	42,893	16,016	2,80,412	14,283	16,887	43,51,720
9	61,57,246	...	32,12,810	...	42,30,861	46,19,810	63,61,769	41,82,217	...	...	21,83,806	4,29,24,265
10	24,91,207	...	25,14,250	...	17,55,610	40,72,683	8,77,477	19,85,277	...	...	12,87,685	1,82,05,307
11	19,868	...	4,913	2,329	24,459	54,268	4,386	385	4,658	...	6,224	58,94,962
12	23,888	...	3,853	15,422	31,319	2,81,399	15,806	2,940	8,239	...	37,802	47,58,685
13	...	...	...	...	...	...	...	...	...	...	...	99,103
14	...	...	...	...	...	...	...	...	...	...	...	78,394
15	...	...	...	...	...	...	...	...	...	...	...	26,82,922
16	722	...	53,490	...	10,11,691	3,20,033	90,668	6,649	...	...	...	19,48,246
17	1,55,323	...	13,39,983	...	37,36,736	3,40,104	4,79,294	47,418	...	...	...	83,97,384
18	...	...	9,86,758	...	66,25,930	15,23,665	...	21,77,877	...	...	...	1,43,22,043
19	1,14,63,429	1,50,535	1,06,82,093	4,63,239	1,85,97,908	1,27,59,499	85,47,158	1,08,53,028	5,18,694	1,25,812	36,11,828	12,85,96,515

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA.						North-West Frontier Province.	MADRAS.	
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.		Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.											
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	130 to 132	...	...	...	...	...	...	...	31,766	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Minor Works and Navigation, Capital Establishment .	21	180 to 185	...	...	...	28,444	...	28,444	...	37,307	...
Minor Works and Navigation, Revenue Establishment	22	186 to 188	...	...	...	20,810	...	20,810	...	70,384	...
Minor Works and Navigation and Agricultural Establishment	23	177 to 179	...	...	...	31,867	...	31,867	2,063	7,44,538	992
OTHER PUBLIC WORKS.											
Imperial Civil Works Establishment . . .	24	194 and 195	*2,08,591	...	1,51,039	1,65,824	42,275	5,67,729	4,15,284	24,102	65,410
Provincial ditto ditto .	25	197	...	...	...	...	...	...	...	15,15,976	...
Imperial Military Works Establishment . .	26	255	27,33,293	...	...	...	...	27,33,293	...	...	54
Special Defence Work .	27	258	12,758	...	...	...	...	12,758	...	...	...
Initial expenditure on New Capital at Delhi . .	28	305	...	8,21,165	...	...	...	8,21,165	...	...	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Major Works—Working Expenses, Establishment	29	160 to 163	...	...	...	...	...	...	1,65,568	9,05,032	...
Capital Outlay on Irrigation Works, Establishment .	30	281 to 284	...	...	...	..	...	...	3,96,921	77,135	...
TOTAL ESTABLISHMENT .	31	...	29,54,642	8,21,165	1,51,039	2,46,945	42,275	42,16,066	9,79,836	34,03,240	66,456
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS .	32	...	27·25	30·61	13·30	25·14	12·91	26·40	19·28	28·93	29·02

* Includes Rs. 88,685 on account of Consulting Architect and Electrical Adviser to Government of India.
(*a*) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts 31st March 1915—*contd.*

Railways.)

No. of Items.	Bombay.	Bengal		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
		Bengal proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	5,98,523	2,534	...	2,74,964	2,125	...	—2	48,129	2,88,031				12,46,070
21	7,730	19,434	...	25,380	117	...	8,537	13,850	1,07,361	...	...	...	2,48,160
22	1,28,356	1,18,395	...	76,554	10,540	43,214	24,026	9,920	642	...	...	...	5,02,841
23	5,26,851	3,68,341	...	73,876	217	3,97,024	3,07,277	61,164	49,119	...	...	2,081	25,65,410
24	1,90,736	1,64,729	26,263	1,11,366	97,905	64,657	1,27,088	64,373	52,528	1,16,100	8,980	6,582	21,03,832
25	14,88,168	11,72,459	...	11,57,894	...	8,98,397	18,50,955	10,05,712	10,19,894	...	...	7,22,170	1,08,31,625
26	15,018	7,105	...	1,781	4,210	10,000	64,683	2,912	743	2,786	...	7,753	28,50,338
27	...	...	...	...	...	...	...	...	...	...	...	...	12,758
28	...	...	...	...	...	...	...	...	...	...	...	...	8,21,165
29	3,98,212	67,742	...	19,90,650	...	38,44,638	2,72,105	7,63,536	22,396	...	...	...	84,29,879
30	52,068	...	...	1,53,806	...	11,05,445	1,58,404	...	3,93,984	...	...	...	23,37,763
31	34,05,662	19,20,739	26,263	38,66,271	1,15,114	63,63,375	28,13,073	19,69,596	19,34,698	1,18,886	8,980	7,38,586	3,19,49,841
32	19·17	16·76	17·45	36·19	24·84	34·22	22·05	23·04	17·83	22·92	7·14	20·45	24·85

N.—Ry. Irrn. and Other Capl. not charged to Revenue,

No. 78A.—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the year ended

(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.							NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of item.
		Director General, Military Works (other Works).	Permanent Works, Delhi (other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN.			Estate Public Works (other Works).							
					Other Public Works.	Irrigation.	Total.		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.															
Scientific instruments and drawing materials.	1	4,940	7,019	1,037	...	373	373	292	...	...	...	82,429	...	82,429	1
Plant and machinery . . .	2	1,40,823	10,15,610	23,901	...	—20,084	—20,084	568	...	...	...	76,790	91,050	1,67,840	2
Tools	3	43,543	...	813	...	500	500	2,712	...	1,581	1,581	22,950	...	22,950	3
Navigation Plant	4	...	...	...	...	...	...	...	...	327	327	...	35,612	35,612	4
Camp equipage	5	277	...	3,967	...	168	168	...	...	...	...	1,711	...	1,711	5
Live-stock	6	...	...	...	...	...	...	...	...	...	...	70	...	70	6
Office, etc., furniture . . .	7	11,479	5,309	...	...	537	537	36	...	...	...	16,788	...	16,788	7
Miscellaneous	8	...	2,61,888	...	...	...	...	...	...	19,494	19,494	...	3,21,718	3,21,718	8
TOTAL NEW SUPPLIES .	9	2,01,062	12,89,826	29,718	...	—18,506	—18,506	3,608	...	21,402	21,402	2,00,738	4,48,380	6,49,118	9
Repairs and carriage . . .	10	45,686	33,640	29,993	...	1,008	1,008	891	...	26,812	26,812	64,149	1,09,408	1,73,557	10
TOTAL . . .	11	2,46,748	13,23,466	59,711	...	—17,498	—17,498	4,499	...	48,214	48,214	2,64,887	5,57,788	8,22,675	11
Add—Charges by other Branches and Departments.	12	4,756	—112	—5	10,484	...	10,484	...	39,385	...	39,385	...	...	...	12
TOTAL .	13	2,51,504	13,23,354	59,706	10,484	—17,498	—7,014	4,499	39,385	48,214	87,599	2,64,887	5,57,788	8,22,675	13
Deduct—Charges to other Branches and Departments.	14	63,022	...	...	...	...	...	...	...	...	...	35,666	...	35,666	14
GRAND TOTAL .	15	1,88,482	13,23,354	59,706	10,484	—17,498	—7,014	4,499	39,385	48,214	87,599	2,29,221	5,57,788	7,87,009	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE.															
FAMINE RELIEF AND INSURANCE .	16	...	...	...	...	...	...	...	...	...	...	...	1,98,658	1,98,658	16
IRRIGATION. (*Imperial and Provincial.*)															
Minor Works and Navigation, Capital.	17	...	...	...	...	—18,736	—18,736	...	...	...	...	...	26,805	26,805	17
Minor Works and Navigation, Revenue.	18	...	...	...	...	318	318	...	...	...	...	...	—48	—48	18
Minor Irrigation and Agricultural Works.	19	...	...	...	...	920	920	...	...	143	143	...	37,131	37,131	19
OTHER PUBLIC WORKS.															
Imperial Civil Works, Tools and Plant.	20	7,108	...	59,706	10,484	...	10,484	4,499	39,385	...	39,385	1,677	...	1,677	20
Provincial Civil Works, Tools and Plant.	21	...	...	...	...	...	...	...	...	...	...	2,27,544	...	2,27,544	21
Imperial Military Works, Tools and Plant.	22	1,80,214	...	...	...	...	...	...	...	...	...	...	...	...	22
Special Defence Works . . .	23	1,160		...	...	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi.	24	...	13,23,354	...	...	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*)															
Major Works, Working Expenses .	25	...	...	...	...	...	...	...	...	6,640	6,640	...	1,11,904	1,11,904	25
Capital Outlay on Irrigation Works.	26	...	...	...	...	...	...	...	...	41,431	41,431	...	1,83,338	1,83,338	26
TOTAL AS IN THE ABOVE .	27	1,88,482	13,23,354	59,706	10,484	—17,498	—7,014	4,499	39,385	48,214	87,599	2,29,221	5,57,788	7,87,009	27

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 1st March 1915.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	44,893	23,496	68,389	2,882	...	2,882	...	5,929	685	6,614	1,49,421	24,554	1,73,975
2	6,674	...	6,674	1,23,116	—2,70,286	—1,47,170	63,963	...	63,963	...	74,154	67,634	1,41,788	15,25,599	—1,31,686	13,93,913
3	1,444	...	1,444	63,497	44,490	1,07,987	2,962	...	22,962	...	60,137	36,597	96,734	2,18,058	83,168	3,01,226
4	...	...	...	3	1,742	1,745	6,434	6,54,466	6,60,900	...	...	804	804	6,437	6,92,951	6,99,388
5	...	...	...	831	6,699	7,530	11	...	11	...	5,859	6,964	12,823	12,656	13,831	26,487
6	...	..	...	...	309	309	...	...	...	...	...	10,936	10,936	70	11,245	11,315
7	1,132	...	1,132	31,819	29,344	61,163	4,596	...	4,596	...	5,603	3,670	9,273	76,762	33,551	1,10,313
8	...	69	69	...	...	...	9,705	—99,111	—89,406	...	...	...	...	2,71,593	2,42,170	5,13,763
9	9,250	69	9,319	2,64,159	—1,64,206	99,953	1,10,553	5,55,355	6,65,908	...	1,51,682	1,27,290	2,78,972	22,60,596	9,69,784	32,30,380
10	2,094	...	2,094	55,789	50,832	1,06,621	33,576	1,00,910	1,34,486	...	30,120	61,357	91,477	2,95,938	3,50,527	6,46,265
11	11,344	69	11,413	3,19,948	—1,13,374	2,06,574	1,44,129	6,56,265	8,00,394	...	1,81,802	1,88,647	3,70,449	25,56,534	13,20,111	38,76,645
12	...	...	...	14,036	1,084	15,120	...	1,872	1,872	...	35,616	...	35,616	1,04,160	2,956	1,07,116
13	11,344	69	11,413	3,33,984	—1,12,290	2,21,694	1,44,129	6,58,137	8,02,266	...	2,17,418	1,88,647	4,06,065	26,60,694	13,23,067	39,83,761
14	884	...	884	16,664	13,220	29,884	326	...	326	...	23,238	—101	23,137	1,39,800	13,119	1,52,919
15	10,460	69	10,529	3,17,320	—1,25,510	1,91,810	1,43,803	6,58,137	8,01,940	...	1,94,180	1,88,748	3,82,928	25,20,894	13,09,948	38,30,842
16	...	...	...	...	—1,84,952	—1,84,952	...	...	...	...	35,616	56,800	92,416	35,616	70,606	1,06,222
17	...	...	...	...	552	552	...	5,46,257	5,46,257	...	...	—2,622	—2,622	...	5,52,256	5,52,256
18	...	...	...	...	6,538	6,538	...	43,747	43,747	...	...	6,399	6,399	...	56,954	56,954
19	...	69	69	...	31,886	31,886	...	34,813	34,813	...	...	4,426	4,426	...	1,09,388	1,09,388
20	10,456	...	10,456	12,967	...	12,967	11,565	...	11,565	...	7,794	...	7,794	1,65,641	...	1,65,641
21	...	...	...	3,03,368	...	3,03,368	1,31,736	...	1,31,736	...	1,50,646	...	1,50,646	8,13,294	...	8,13,294
22	4	...	4	985	...	985	502	...	502	...	124	...	124	1,81,829	...	1,81,829
23	...	...	...	...	...	...	...	...	...	...	...	...	...	1,160	...	1,160
24	...	...	...	...	...	...	...	...	...	...	...	...	...	13,23,354	...	13,23,354
25	...	...	...	...	18,314	18,314	...	33,320	33,320	...	...	48,216	48,216	...	2,18,394	2,18,394
26	...	...	...	...	2,052	2,052	...	...	...	...	...	75,529	75,529	...	3,02,350	3,02,350
27	10,460	69	10,529	3,17,320	—1,25,510	1,91,810	1,43,803	6,58,137	8,01,940	...	1,94,180	1,88,748	3,82,928	25,20,894	13,09,948	38,30,842

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of Expenditure (*a*) on Tools and Plant of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	1,49,421	24,554	1,73,975	131	...	131	1,766	...	1,766	15,953	1,190	17,143	1
Plant and machinery .	2	15,25,599	1,31,686	13,93,913	1,140	...	1,140	96,105	29,641	1,25,746	96,518	16,779	1,13,297	2
Tools . . .	3	2,18,058	83,168	3,01,226	114	...	114	18,205	...	18,205	34,329	5,475	39,804	3
Navigation Plant .	4	6,437	6,92,951	6,99,388	...	...	...	...	22	22	57,217	100	57,317	4
Camp equipage .	5	12,656	13,831	26,487	...	...	...	1,446	...	1,446	17,485	...	17,485	5
Live-stock . .	6	70	11,245	11,315	...	...	...	...	...	...	935	...	935	6
Office, etc., furniture .	7	76,762	33,551	1,10,313	616	...	616	8,283	...	8,283	25,542	2,355	27,897	7
Miscellaneous . .	8	2,71,593	2,42,170	5,13,763	...	...	...	...	1,62,365	1,62,365	...	...	...	8
TOTAL NEW SUPPLIES	9	22,60,596	9,69,784	32,30,380	2,001	...	2,001	1,25,805	1,92,028	3,17,833	2,47,979	25,899	2,73,878	9
Repairs and carriage .	10	2,95,938	3,50,327	6,46,265	8,190	...	8,190	24,009	1,31,395	1,55,404	1,50,125	53,769	2,03,894	10
TOTAL .	11	25,56,534	13,20,111	38,76,645	10,191	...	10,191	1,49,814	3,23,423	4,73,237	3,98,104	79,668	4,77,772	11
Add—Charges by other Branches and Departments . . .	12	1,04,160	2,956	1,07,116	7,662	476	8,138	...	...	...	...	—3,560	—3,560	12
TOTAL .	13	26,60,694	13,23,067	39,83,761	17,853	476	18,329	1,49,814	3,23,423	4,73,237	3,98,104	76,108	4,74,212	13
Deduct—Charges to other Branches and Departments . .	14	*1,39,800*	*13,119*	*1,52,919*	*3,661*	...	*3,661*	*3,293*	*19,848*	*23,141*	*1,08,994*	*9,131*	*1,18,125*	14
GRAND TOTAL .	15	25,20,894	13,09,948	38,30,842	14,192	476	14,668	1,46,521	3,03,575	4,50,096	2,89,110	66,977	3,56,087	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE . .	16	35,616	70,606	1,06,222	7,653	23	7,676	...	...	...	...	22	22	16
IRRIGATION. (*Imperial and Provincial.*)														
Minor Works and Navigation, Capital . .	17	...	5,52,256	5,52,256	...	6	6	...	...	...	...	596	596	17
Minor Works and Navigation, Revenue . .	18	...	56,954	56,954	...	436	436	...	126	126	...	9,007	9,007	18
Minor Irrigation and Agricultural Works . .	19	...	1,09,388	1,09,388	...	11	11	...	17,160	17,160	...	23,862	23,862	19
OTHER PUBLIC WORKS.														
Imperial Civil Works, Tools and Plant .	20	1,65,641	...	1,65,641	6,329	...	6,329	3,882	...	3,882	8,817	...	8,817	20
Provincial Civil Works, Tools and Plant . .	21	8,13,294	...	8,13,294	...	...	...	1,41,963	...	1,41,963	2,75,981	...	2,75,981	21
Imperial Military Works, Tools and Plant . . .	22	1,81,829	...	1,81,829	210	...	210	676	...	676	4,312	...	4,312	22
Special Defence Works . .	23	1,160	...	1,160	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi . . .	24	13,23,354	...	13,23,354	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*)														
Major Works, Working Expenses . .	25	...	2,18,394	2,18,394	...	...	...	...	1,93,135	1,93,135	...	67	67	25
Capital Outlays on Irrigation Works	26	...	3,02,350	3,02,350	...	...	...	...	93,154	93,154	...	33,423	33,423	26
TOTAL AS IN THE ABOVE . . .	27	25,20,894	13,09,948	38,30,842	14,192	476	14,668	1,46,521	3,03,575	4,50,096	2,89,110	66,977	3,56,087	27

(*a*) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1915—*continued.*

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,573	...	2,573	6,544	17,910	24,454	295	...	295	183	940	...	940	1,77,806	43,654	2,21,460
2	66,465	...	66,465	82,664	78,101	1,60,765	15,014	...	15,014	...	15,446	...	15,446	18,98,951	—7,165	18,91,786
3	23,191	...	23,191	17,847	48,211	66,058	711	...	711	89	39,116	..	39,116	3,51,660	1,36,854	4,88,514
4	265	6,287	6,552	...	29,113	29,113	...	...	...	...	...	...	...	63,919	7,28,473	7,92,392
5	291	...	291	2,434	3,021	5,455	...	...	...	...	...	...	...	34,312	16,852	51,164
6	...	...	...	...	7,296	7,296	...	...	...	...	...	...	...	1,005	18,541	19,546
7	5,104	...	5,104	4,671	5,823	10,494	10	...	10	...	4,614	...	4,614	1,25,602	41,729	1,67,331
8	...	21,480	21,480	...	...	...	...	...	...	...	...	...	..	2,71,593	4,26,015	6,97,608
9	97,889	27,767	1,25,656	1,14,160	1,89,475	3,03,635	16,030	...	16,030	272	60,116	...	60,116	29,24,848	14,04,953	43,29,801
10	26,298	43,387	69,685	62,177	23,727	85,904	7,197	...	7,197	253	30,858	...	30,858	6,05,045	6,02,605	12,07,650
11	1,24,187	71,154	1,95,341	1,76,337	2,13,202	3,89,539	23,227	...	23,227	525	90,974	...	90,974	35,29,893	20,07,558	55,37,451
12	...	...	...	...	...	...	300	...	300	...	...	...	...	1,12,122	—128	1,11,994
13	1,24,187	71,154	1,95,341	1,76,337	2,13,202	3,89,539	23,527	...	23,527	525	90,974	...	90,974	36,42,015	20,07,430	56,49,445
14	...	*1,872*	*1,872*	*7,503*	...	*7,503*	*1*	...	*1*	*96*	...	...	...	*2,63,348*	*43,970*	*3,07,318*
15	1,24,187	69,282	1,93,469	1,68,834	2,13,202	3,82,036	23,526	...	23,526	429	90,974	...	90,974	33,78,667	19,63,460	53,42,127
16	...	8,486	8,486	...	77,320	77,320	...	...	...	...	...	...	...	43,269	1,56,457	1,99,726
17	...	—3	—3	...	40,406	40,406	...	...	...	...	...	...	...	...	5,93,261	5,93,261
18	...	5,961	5,961	...	21	21	...	...	...	...	...	...	...	...	72,505	72,505
19	...	2,149	2,149	...	9,356	9,356	...	...	...	...	...	...	...	...	1,61,926	1,61,926
20	4,480	...	4,480	3,665	...	3,665	23,336	...	23,336	429	455	...	455	2,17,034	...	2,17,034
21	1,19,504	...	1,19,504	1,65,120	...	1,65,120	...	...	...	...	89,998	...	89,998	16,05,860	...	16,05,860
22	203	...	203	49	...	49	190	...	190	...	521	...	521	1,87,990	...	1,87,990
23	...	...	...	...	...	...	...	...	...	...	...	...	...	1,160	...	1,160
24	...	...	...	...	...	...	...	...	...	...	...	...	...	13,23,354	...	13,23,354
25	...	52,689	52,689	...	740	740	...	...	...	...	...	...	...	...	4,65,025	4,65,025
26	...	...	...	...	85,359	85,359	...	...	...	...	...	...	...	...	5,14,286	5,14,286
27	1,24,187	69,282	1,93,469	1,68,834	2,13,202	3,82,036	23,526	...	23,526	429	90,974	...	90,974	33,78,667	19,63,460	53,42,127

charge of Civil Officers.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY Companies,* PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	South Behar.	Sialkot Narowal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Sarajgunj.
								STATE
DURING THE YEAR 1914-15.	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:								
Share Capital:								
India	...	...	25,400	...	...	...	5,000	240,025
England	...	...	...	...	...	...	...	...
Debentures:								
England	...	...	...	...	998,750	...	...	...
Debenture Stock:								
England	...	...	...	...	558,586	...	...	...
Capital not bearing Interest:								
India	...	...		...	...	...	...	...
England	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	25,400	...	1,557,336	...	5,000	240,025
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	25,400	...	1,557,336	...	5,000	240,025
ON ACCOUNT OF CAPITAL EXPENDITURE:								
Payments:								
India	—212,900	...	23,881	1,302	—287,527	34,535	5,063	238,887
England	213,772	...	...	...	788,736	136,942	...	...
C. TOTAL	872	...	23,881	1,302	501,209	171,477	5,063	238,887
Repayments:								
India	...	...	...	...	...	...	...	...
England	872	...	...	...	829	12,837	..	...
D. TOTAL	872	...	...	...	829	12,837	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	...	23,881	1,302	500,380	158,640	5,063	238,887
A. + D. TOTAL RECEIPTS	872	...	25,400	...	1,558,165	12,837	5,000	240,025
B. + C. TOTAL PAYMENTS	872	...	23,881	1,302	501,209	171,477	5,063	238,887
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (₹15=£1)	...	...	...	...	...	...	...	...
TO 31ST MARCH 1915.								
ON ACCOUNT OF SHARE AND OTHER CAPITAL:								
Share Capital:								
India	...	399,732	25,400	169,754	...	...	36,666	273,358
England	1,500,000	...	...	...	3,000,000(b)	3,000,000	...	...
Debentures:								
Nominal amount	*1,555,900*	...	...	...	*6,725,000*	...	...	...
Cash received ‖	1,538,607	...	...	...	6,688,077	...	...	...
Debenture stock:								
Stock represented	...	...	..	...	*2,000,000*	*1,250,000*	...	...
Cash received	...	...	...	...	1,948,586	1,199,819	...	...
Capital not bearing Interest:								
India	...	...	...	...	...	...	...	...
England	15,385	...	...	...	17,600	20,000	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	3,053,992	399,732	25,400	169,754	11,654,263	4,219,819	36,666	273,358
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (₹15=£1)	...	...	...	...	...	...	...	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	3,053,992	399,732	25,400	169,754	11,654,263	4,219,819	36,666	273,358
Net Payments:								
India	482,998	450,606	23,881	168,736	(d)107,760	1,707,221	36,405	271,740
England	2,570,994	...	...	...	11,546,503	3,368,896	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 3,053,992	450,606	23,881	168,736	11,654,263	5,076,117	36,405	271,740
BALANCE OF ACCOUNT WITH COMPANY:								
At Credit	...	...	1,519	1,018	...	...	261	1,618
At Debit	...	50,874	...	...	...	856,298	...	...

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway
† Although for convenience the Rohilkund and Kumaon Railway is classed among the State
‡ £147,000 Sterling Debentures were issued by the Company in England and sold for ₹20,34,195. This sum was paid into the Calcutta debentures in 1904-05, and by £40,000, the amount
‖ Excluding premium, which is included
§ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000
¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in Exchange
(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of interest on share capital paid by the
(b) Includes £4,711 being the Capital stock in respect of which the holders excercised
(c) Includes £96,120 transferred from "48— State Railways—Construction" without
(d) Excludes £13,451,400 transferred to 48—State Railways—

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1914-15; the RECEIPTS and March 1915; and the BALANCES at that date.

RAILWAYS.												
Mandra Bhan.	Murtajapur Yeotmal.	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Mysore Railway).	Amritsar-Patti-Kasur.	Ahmedabad-Parantij.	Tapti valley.	Ahmedabad-Dholka Railway.	Idar Road Brahmaked.	Pulgaon Arvi.	Murtajapur Ellichpur.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£
55,800	60,067	...	131	...	10,051	...	2,280	...	...	5,733	5,667	410,154
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	998,750
...	...	...	...	...	...	...	...	...	...	...	...	558,586
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
55,800	60,067	...	131	...	10,051	...	2,280	...	...	5,733	5,667	1,967,490
...	...	...	...	...	...	...	...	...	...	...	...	...
55,800	60,067	...	131	...	10,051	...	2,280	...	...	5,733	5,667	1,967,490
67,628	58,491	5,619	266	—129,841	11,718	633	2,068	...	...	4,093	5,045	—171,039
...	...	32,740	...	361,509	...	....	...	...	...	...	...	1,533,699
67,628	58,491	38,359	266	231,668	11,718	633	2,068	...	...	4,093	5,045	1,362,660
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	336	...	5,533	...	...	...	...	...	...	...	20,407
...	...	336	...	5,533	...	...	...	...	...	...	...	20,407
67,628	58,491	38,023	266	226,135	11,718	633	2,068	...	...	4,093	5,045	1,342,253
55,800	60,067	336	131	5,533	10,051	...	2,280	...	...	5,733	5,667	1,987,897
67,628	58,491	38,359	266	231,668	11,718	633	2,068	...	...	4,093	5,045	1,362,660
...	...	38,023	...	...	...	...	...	...	...	...	...	38,023
62,133	136,867	...	186,859	8,460	168,842	130,813	800,530	65,318	95,140	5,733	102,893	2,668,498
...	...	200,000	...	¶3,491,540	...	...	...	...	...	...	...	11,191,540
...	...	‡ *107,000*	...	*2,325,000*	...	...	...	...	...	...	...	*10,712,900*
...	...	‡ 120,102	...	2,314,425	...	...	...	...	...	...	...	10,661,211
...	...	...	...	*2,500,000*	...	...	...	...	...	...	...	*6,950,000*
...	...	...	...	§*1,200,000*								
...	...	...	...	2,471,538	...	...	...	...	...	...	...	6,819,943
...	...	...	...	§1,200,000								
...	...	...	...	—166	...	...	...	...	...	...	...	—166
...	...	...	...	55,007	...	...	...	...	...	...	...	107,992
62,133	136,867	320,102	186,859	9,540,804	168,842	130,813	800,530	65,318	95,140	5,733	102,893	31,449,018
...	...	460,889	...	...	...	...	...	...	...	...	...	460,889
62,133	136,867	780,991	186,859	9,540,804	168,842	130,813	800,530	65,318	95,140	5,733	102,893	31,909,907
75,504	136,663	153,812	187,031	(*c*)2,491,378	172,275	131,614	800,007	65,047	94,194	4,093	102,688	7,663,653
...	...	627,179	...	5,771,513	...	...	...	...	...	...	...	23,885,085
75,504	136,663	780,991	187,031	8,262,891	172,275	131,614	800,007	65,047	94,194	4,093	102,688	51,548,738
...	204	...	...	1,277,913	...	...	523	271	946	1,640	205	1,286,118
13,371	...	...	172	...	3,433	801	...	...	...	...	...	924,949

Company and Bombay, Baroda and Central India Railway Company.
Railways, a portion of the system is the property of the Company.
Treasury and at the Contract Rate was equivalent to a Sterling payment of £160,837, now reduced by £735, being discount on renewal of these of the Debentures discharged in 1911.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
for the surrender of £65,016-6-5 Madras Railway Annuity.
Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital, respectively.
the option of transferring it to the Secretary of State in the year 1913-14, and shown as Capital expenditure of State Railways in Account No. 74.
Financial Adjustment.
Construction without financial adjustment.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79A.—Account of Capital Contributed by Native States towards Outlay on State Railways to end of the Year 1914-15.

Railways.	Native States.	During 1914-15.	To end of 1914-15.
		₹	₹
Nagda-Muttra	Jaipur Durbar	10,00,000	50,00,000
	Total ₹ .	10,00,000	50,00,000
	Converted into £ at ₹15=£1 . £	**66,666**	**333,333**

No. 80.—Account of Initial Expenditure on New Capital at Delhi during and to end of the year 1914-15.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(*a*)	R	R
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	1,638	2,03,578
(ii) Non-Gazetted Officers	...	14,276
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	4,50,568	8,19,085
(ii) Non-Gazetted Officers	1,71,979	2,99,588
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	84,985	1,94,483
(ii) Non-Gazetted Officers	32,110	68,846
B.—Travelling Allowances of Officers and Establishment—(*a*)		
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	31,210	65,214
(ii) Non-Gazetted Officers	15,371	31,046
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	2,812	7,988
(ii) Non-Gazetted Officers	1,361	5,461
C.—Supplies, Services and Contingencies—(*a*)		
(*a*) Preliminary Investigations	—23	50,624
(*b*) Public Works and Electrical Officers employed on the Project	21,073	72,885
(*c*) Miscellaneous Officers	8,081	18,704
D.—Works Expenditure—		
(i) Buildings (Account No. 80 A)	10,88,804	12,39,890
(ii) Communications (Account No. 80 B)	1,26,671	1,33,161
(iii) Miscellaneous Public Improvements (Account No. 80 C)	35,984	1,41,065
(iv) Electric Light and Power	...	...
(v) Irrigation	...	...
(vi) Sanitation including Water-supply, Drainage and Sewage	...	...
(vii) Purchase of Tools and Plant (*b*)	13,23,354	25,31,467
(viii) Stock and Suspense	4,03,440	8,62,902
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 80D)	12,57,516	33,27,649
(x) Maintenance During Construction (Account No. 80E)	1,80,007	1,99,208
E.—Acquisition of Land taken up for the Project	1,75,434	35,94,595
F.—Other Miscellaneous Expenditure	...	5,833
Deduct—Receipts on Capital Account	*897*	*1,961*
GRAND TOTAL	54,05,418	1,39,10,707
Total converted into £ at R15 = £1 £	**360,361**	**927,381**
India	299,452	823,222
England	60,909	104,159

(*a*) For details *vide* Account No. 77, page 288.
(*b*) " " " " 78A " 298.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 80A.—Detaled Account of Works Expenditure—D(i) Buildings.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Government House	1,48,745	1,48,745
(ii) Secretariat Office	1,97,295	2,81,381
(iii) Viceroy's Court	3,051	3,051
(iv) Great Court	2,270	2,270
(v) Furniture and Fittings	...	67,000
B.—Other Government Offices	...	...
C.—Residential Buildings	7,37,443	7,37,443
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	...	...
H.—Military Buildings	...	...
Total Buildings	10,88,804	12,39,890

No. 80B.—Detailed Account of Works Expenditure—D(ii) Communications.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	7,466	7,466
B. to E.— Arteries	1,10,923	1,10,923
F.—Miscellaneous roadways and roads in Parks	1,479	1,479
G.—Constructing Service Roads (Permanent)	2,688	2,688
H.—Constructing Roads on Ridge	...	...
I.—Treating carriage way surfaces in avenues and roads	4,055	10,605
J.—Through Communications	...	...
Total Communications	1,26,611	1,33,161

No. 80C.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A,—(1) Central Vista Construction	...	...
(2) Other Parks aad Gardens	35,984	1,41,065
B.—Recreation Parks	...	...
C.—Palings	...	...
D.—Road Circuses	...	...
E.—Treatment of Railway "Place"	...	...
F.—Indrapat Reservoir	..	...
Total Miscellaneous Public Improvements	35,984	1,41,065

No. 80D.—Detailed Account of Works Expenditure—D (ix) Miscellaneous.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary Expenditure	4,486	43,527
B.—Preparation of site	6,51,695	11,04,882
C.—Expenditure on experiments, models, etc.	16,215	43,081
D.—Service Roads (Temporary)	2,71,884	5,61,711
E.—Water supply and other general services	1,33,562	10,67,063
F.—Medical and sanitary arrangements	6,902	39,274
G.—Miscellaneous	1,66,772	4,68,111
Total Miscellaneous	12,51,516	33,27,649

No. 80E.—Detailed Account of Works Expenditure—D (x) Maintenance During Construction.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of Buildings	15,927	16,026
(ii) Maintenance of Communications	28,136	28,136
(iii) Maintenance of Miscellaneous Public Improvements	20,789	20,789
(iv) Electric Light and Power maintenance	15,748	20,559
(v) Maintenance of Irrigation Works	...	...
(vi) Maintenance expenditure in connection with conservancy and sanitation	20,803	20,823
(vii) Maintenance of Miscellaneous Works	78,604	92,875
Total Maintenance During construction	1,80,007	1,99,208

N.—Ry. Irrn. and other Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1914-1915.

Exchange Compensation Allowance.

Expenditure £336,366.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	81	Expenditure	311	...	336,366

81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1915.

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	1,713	—61	51,485	71,356	36,075	55,909	38,505	47,958	25,419	22,038	13,222	3,63,619	16,014	3,47,605
Opium	...	...	...	...	...	8,700	...	...	...	...	...	8,700	8,700	...
Salt	3,967	...	4,472	6,061	601	...	...	...	...	...	..	15,101	15,101	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	1,639	...	8,944	43	1,525	1,975	...	2,583	...	850	...	17,559	8,109	9,450
Customs	...	...	882	8,192	6,616	...	...	450	187	...	...	16,327	16,327	...
Income Tax	...	...	...	...	900	...	...	...	...	...	...	900	450	450
TOTAL	7,319	—61	65,783	85,652	45,717	66,584	38,505	50,991	25,606	22,888	13,222	4,22,206	64,701	3,57,505
Posts and Telegraphs	13,401	...	...	...	...	...	...	...	...	...	...	13,401	13,401	...
Mint	4,734	...	...	6,059	...	...	...	...	...	...	...	10,793	10,793	...
Salaries and Expenses of Civil Department:														
General Administration	60,862	1,832	17,370	22,590	27,904	33,119	25,030	29,032	21,089	18,779	14,026	2,71,693	75,338	1,96,355
Law and Justice—Courts of Law	5,054	1,544	60,584	40,614	84,748	96,286	60,446	68,098	36,065	27,642	15,265	4,96,346	6,598	4,89,748
Law and Justice—Jails	8,347	...	5,163	3,283	4,826	6,174	3,833	2,730	2,013	2,260	...	38,629	8,347	30,282
Police	10,893	7,479	26,550	26,187	28,102	37,770	21,309	47,201	14,889	17,198	10,147	2,47,725	18,372	2,29,353
Ports and Pilotage	...	...	...	963	8,057	...	...	5,084	...	...	...	14,104	...	14,104
Education	1,154	1,415	18,521	19,996	22,408	19,626	12,346	9,114	9,394	8,034	4,140	1,26,148	2,569	1,23,579
Ecclesiastical	4,179	948	10,373	6,785	5,073	6,774	9,191	2,987	203	2,820	637	49,970	49,970	...
Medical	11,242	2,699	24,752	29,820	28,062	28,835	23,614	19,117	12,347	10,472	4,841	1,95,801	13,941	1,81,860
Political	46,955	14,143	2,086	8,152	322	...	6,609	4,067	1,296	1,464	4,639	89,733	69,351	20,382
Agriculture	1,599	...	3,822	5,112	4,317	2,678	9,557	5,602	2,565	4,359	600	40,211	2,200	38,011
Scientific and Miscellaneous Departments	12,601	...	...	333	1,322	...	...	293	77	...	...	14,626	12,601	2,025
TOTAL	1,62,886	30,090	1,69,221	1,63,835	2,15,141	2,31,262	1,71,935	1,93,355	99,938	93,028	54,295	15,84,986	2,59,287	13,25,699
Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	...	...	17	—1	...	...	...	...	...	...	...	16	16	...
Stationery and Printing	760	...	921	375	190	309	...	...	...	...	...	2,555	760	1,795
Miscellaneous	...	...	874	3	935	...	...	...	...	...	...	1,812	...	1,812
TOTAL	760	...	1,812	377	1,125	309	...	...	...	...	...	4,383	776	3,607

Famine Relief and Insurance															
Famine Relief	...	...	...	...	...	17	...	...	..	...	...	17	17	...
Construction of Protective Irrigation Works	...	...	..	147	...	1,220	...	...	...	1,031	...	2,398	2,398	...
TOTAL	...	...	...	147	...	1,237	...	...	...	1,031	...	2,415	2,415	...
Railway Revenue Account:															
State Railways: Working Expenses	2,07,243	...	...	...	...	...	...	...	...	...	...	2,07,243	2,07,243	...
Miscellaneous Railway Expenditure	12,480	...	...	...	...	...	...	...	...	...	...	12,480	12,480	...
TOTAL	2,19,723	...	...	...	...	...	...	...	...	...	...	2,19,723	2,19,723	..
Irrigation:															
Major Works: Working Expenses	...	...	...	461	...	1,675	7,479	...	508	...	...	10,123	8,190	1,933
Minor Works and Navigation	...	...	...	2,095	189	386	1,537	...	1,276	...	...	5,483	3,317	2,166
TOTAL	...	...	...	2,556	189	2,061	9,016	...	1,784	...	...	15,606	11,507	4,099
Other Public Works:															
Civil Works	...	...	10,271	4,287	3,013	4,966	4,749	8,137	5,102	6,791	2,922	50,238	2,971	47,267
Army Services:															
Army—Effective	(a)25,70,192	...	...	...	...	...	...	...	...	...	...	25,70,192	25,70,192	...
Marine	33,121	...	...	...	...	...	...	...	...	...	...	33,121	33,121	...
Military Works	1,01,069	...	...	...	..	...	...	...	...	...	...	1,01,069	1,01,069	...
TOTAL	27,04,382	...	...	...	...	...	...	...	...	...	...	27,04,382	27,04,382	...
TOTAL CHARGED AGAINST REVENUE Rs.	31,13,205	30,029	2,47,087	2,62,913	2,65,185	3,06,419	2,24,205	2,52,483	1,32,430	1,23,738	70,439	50,28,133	32,89,956	17,38,177
Railway, Irrigation and other Capital not charged to Revenue:															
State Railways: Construction	10,845	...	...	...	...	...	...	...	...	...	...	10,845	10,845	...
Irrigation Works: Construction	...	...	...	...	...	1,186	659	...	...	...	...	1,845	1,845	.
Initial Expenditure on New Capital at Delhi	4,671	...	...	...	...	...	...	...	...	...	.	4,671	4,671	...
TOTAL NOT CHARGED TO REVENUE Rs.	15,516	...	...	...	...	1,186	659	...	...	...	...	17,361	17,361	...
GRAND TOTAL Rs.	31,28,721	30,029	2,47,087	2,62,913	2,65,185	3,07,605	2,24,864	2,52,483	1,32,430	1,23,738	70,439	50,45,494	33,07,317	17,38,177
Total Converted into £ at Rs. 15=£1												336,366	220,488	115,878

(a)

		Rs.
1st (Peshawar)	Division	1,55,471
2nd (Rawalpindi)	,,	2,75,134
3rd (Lahore)	,,	2,64,004
4th (Quetta)	,,	1,81,164
5th (Mhow)	,,	1,93,944
6th (Poona)	,,	1,92,912
Carried over		12,62,629

	Rs.
Brought forward	12,62,629
7th (Meerut) Division	1,82,442
8th (Lucknow) ,,	2,12,108
9th (Secunderabad) ,,	1,70,186
Burma ,,	83,583
Supply Circle	1,60,147
Controller of War Accounts	4,99,097
TOTAL	25,70,192

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1914-15.

Sections O. to V.—Debt, Deposits, and Advances.

Receipts, £—226,484,890 Disbursements, £216,138,667.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£
O. Permanent Debt	82	Statement of Permanent Debt	315	3,333,333	978,005	(a)+2,355,328
"	82A	Temporary Debt	316	15,333,333	1,000,000	+14,333,333
P. Unfunded Debt	82B	Special Loans	316	...	184	
"	83	Treasury Notes	316	...	...	—5,002,280
"	84	Deposits of Service Funds	317	86,845	95,428	
"	85	Savings Bank Deposits	319	7,568,652	12,562,165	
Q. Deposits and Advances.	72	Provincial Balances	261	...	2,190,152	
"	App. A	Appropriation for Reduction of Debt		220,115	...	
"	86	Deposits of Local Funds	320	6,526,046	6,630,818	
"	87	Deposits of Sinking Funds	320	59,058	22,685	
"	87A	Profits on new Rupee coinage		...	...	
"	App. A	Gold Standard Reserve		18,801,248	18,770,130	—2,095,408
"	89	Departmental and Judicial Deposits	324	31,653,523	31,561,598	
"	Appendix A.	Advances		7,094,673	7,377,924	
"	Appendix A.	Suspense Accounts		298,235	309,586	
"	Appendix A.	Miscellaneous		136,638	22,051	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	333	210,361	205,808	+4,553
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	349	1,244,507	1,587,632	—343,125
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	350	7,411	...	+7,411
T. Remittances	Appendix A.	Inland Money Orders		37,351,921	37,415,953	
"	Appendix A.	Other Local Remittances		...	55,305	
"	Appendix A.	Other Departmental Accounts		1,777	16,565	
"	Appendix A.	Remittances between Civil Treasuries and Departments		40,034,517	40,127,764	—536,911
"	92	Remittance Account between England and India	353	25,608,772	25,918,311	
U. Secretary of State's Bills.	93	Bills drawn and discharged	354	7,147,940	6,598,033	
V. Cash Balance	94	Opening and Closing Balances	355	23,765,985	22,692,570	
		Total		226,484,890	216,138,667	

(a) Net figure carried to Acount No. 1B is +£2,727,294. The difference of £371,966 is made up of the sum of £277,452 and £96,947 the amount of debt discharged by means of the Railway and Discount Sinking Funds [*vide* notes (a) and (b) on page 315], *less* £2,433 shown as discharged in Account No. 11 and explained in note (e) on page 315.

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1915, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1914.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1915.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 „ Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 „ Gwalior Loan of 1887	1,22,00,000	...	...	1,22,00,000	...	...	1,22,00,000
3½ „ Loan of 1842-43	22,52,38,400	...	1,37,300	22,53,75,700	...	8,40,400	22,45,35,300
3½ „ „ 1854-55	34,12,53,200	...	26,90,700	34,39,43,900	...	18,19,700	34,21,24,200
3½ „ „ 1st May 1865	37,49,78,700	...	42,00,700	37,91,79,400	...	7,66,700	37,84,12,700
3½ „ „ 1879	4,00,39,600	...	...	4,00,39,600	...	9,59,800	3,90,79,800
3½ „ „ 1900-1901	34,94,89,500	5,00,00,000	2,22,000	39,97,11,500	..	26,42,100	39,70,69,400
3 „ „ 1896-97	8,23,18,000	...	800	8,23,18,800	...	2,59,300	8,20,59,500
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rs.	1,45,52,17,400	5,00,00,000	72,51,500	1,51,24,68,900	...	72,88,000	1,50,51,80,900
LOANS NOT BEARING INTEREST.							
4 per cent. Loan of 1832-33	1,77,600	...	...	1,77,600	1,77,600	...	...
4 „ „ 1835-36	1,42,100	...	...	1,42,100	1,42,100	...	...
4 „ „ 1842-43	6,13,100	...	...	6,13,100	6,13,100	...	...
4 „ „ 1854-55	4,02,500	...	...	4,02,500	4,02,500	...	...
4 „ Transfer Loan of 1st May 1865	1,80,000	...	...	1,80,000	1,80,000	...	...
Reduced 4 per cent. Loan of 16th January 1879	28,800	...	...	28,800	28,800	...	...
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	8,590	...	...
4 „ East Indian Railway Commuted Stock	1,000	...	...	1,000	1,000	...	...
3½ „ Loan of 1853-54	49,000	...	...	49,000	...	...	49,000
3½ „ „ 1893-94	19,100	...	...	19,100	...	...	19,100
4 „ Cawnpur-Furruckabad Railway Debenture Loan	1,700	...	...	1,700	...	...	1,700
4 „ Muttra-Hathras Light Railway Debenture Loan	1,800	...	...	1,800	...	...	1,800
4 „ Cawnpur and Achneyra Railway Debenture Loan	900	...	...	900	...	...	900
4 „ Cawnpur-Achneyra Section, of the Rajputana-Malwa Railway Debenture Loan	6,200	...	...	6,200	400	...	5,800
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows :—							
In Bengal	1,612	...	...	1,612	...	...	1,612
„ United Provinces of Agra and Oudh	538	...	...	538	...	...	538
„ Punjab	587	...	...	587	...	...	587
„ Madras	788	...	...	788	...	...	788
„ Bombay	2,475	...	...	2,475	...	...	2,475
TOTAL DEBT in INDIA not bearing Interest Rs.	16,38,390	...	...	16,38,390	15,54,090	...	84,300
TOTAL DEBT in INDIA . Rs.	1,45,68,55,790	5,00,00,000	72,51,500(*a*)	1,51,41,07,290	15,54,090	72,88,000(*a*)	1,50,52,65,200
TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=1£	97,123,719	3,333,333	483,434	100,940,486	103,606	485,867	100,351,013
Do. BEARING INTEREST . £	97,014,493	3,333,333	483,434	100,831,260	...	485,867	100,345,393
Do. NOT BEARING INTEREST . £	109,226	...	...	109,226	103,606	...	5,620

Debt not bearing Interest :			
In India	£	109,226	
In England		16,584	
			125,810
Debt bearing Interest :			
In India		97,014,493	
In England		177,048,173	
			274,062,666
			274,188,476
			1st April 1914.
In India		5,620	
In England		16,584	
			22,204
		100,345,393	
		176,173,774	
			276,519,167
			276,541,371
			31st March 1915.

IN ENGLAND.								
BEARING INTEREST.								
India 3½ per cent. Stock . . .	£ 91,211,186	...	...	91,211,186	(a) 57,375 (b) 16,461	...	91,137,350	
India 3 „ Stock . . .	66,212,384	...	...	66,212,384	(a) 186,809 (b) 47,404	...	66,028,171	
India 2½ „ Stock . . .	11,806,337	...	...	11,806,337	(a) 83,268 (b) 33,082	...	11,689,987	
India Bonds . . .	2,500,000	...	...	2,500,000	500,000	...	2,000,000	
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650	
Eastern Bengal Railway Debenture Stock 4 „	348,666	...	...	348,666	...	...	348,666	
South Indian Railway Debenture Stock 4½ „	425,000	...	...	425,000	...	...	425,000	
Great Indian Peninsula Railway Debenture Stock 4 „								
Indian Midland Railway Debentures 3½ per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450	
	407,500	...	...	407,500	...	...	407,500	
TOTAL DEBT in ENGLAND bearing Interest .	177,048,173	...	...	177,048,173	874,399	...	176,173,774	
NOT BEARING INTEREST.								
India 5 per cent. Stock . . .	9,305	...	...	9,305	...	...	9,305	
India 4 per cent. Stock . . .	7,279	...	...	7,279	...	...	7,279	
TOTAL DEBT in ENGLAND not bearing Interest £	16,584	...	...	16,584	...	...	16,584	
TOTAL DEBT in ENGLAND . £	177,064,757	...	...	177,064,757	874,399	...	176,190,358	
TOTAL DEBT £	274,188,476	3,333,333	483,434(e)	278,005,243	(c) 978,005	(e) 485,867	276,541,371	
CLASSIFICATION OF THE DEBT.								
Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works .	12,196,099	—9,919,578	4,83,434	2,759,955	978,005	485,867	1,296,083	
For Railways (including advances made to Railway Companies) . . .	221,984,419	11,211,468	...	233,195,887	...	...	(d)233,195,887	
For Irrigation Works . . .	39,440,938	1,681,082	...	41,122,020	...	...	41,122,020	
For Initial Expenditure on New Capital at Delhi .	567,020	360,361	...	927,381	...	...	927,381	
TOTAL . . . £	274,188,476	3,333,333	483,434	278,005,243	(c)978,005	485,867	276,541,371	

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sums towards the redemption of Debt incurred in excess of money raised thereby, *viz.* :

	Money.	Stock.	
	£13,566	£16,461	India 3½ per cent. stock.
	£24,412	£47,404	India 3 do.
	£20,863	£33,082	India 2½ do.
	£68,841	£96,947	

(c) This amount is shown in the General Account, page 27, as follows :—

	India.	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged	103,606	500,000	603,606
On account of East Indian Railway Sinking Fund Account on this page) . . .	...	167,651	167,651
On account of Eastern Bengal Railway Sinking Fund do. . . .	...	12,534	12,534
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do. . . .	...	97,267	97,267
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railway Interest on Debt . . .	...	5,794	5,794
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £64,786 is charged to Interest on Debt . . .	...	91,153	91,153
	103,606	874,399	978,005

(d) This amount is made up as follows :—

(i)	*Aggregate of columns 4 and 19 in Account of Capital Outlay on State Railways, page 27* . . .	258,996,872
(ii)	*Deduct—Capital Outlay on State Railways from funds raised by companies and contributed by Native States included in above, Accounts No. 74A and No. 79A.* . . .	25,003,516
(iii)	*Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds* . . .	3,944,361
(iv)	*Add*—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£73,196) redeemed by the operation of the Discount Sinking Fund. . . .	592,636
	TOTAL . . .	232,581,631
(v)	Advances made to Companies by the Government of India (Acct. No. 79) . . .	460,889
(vi)	Advances made to the Tanjore and Kistna District Boards for the Mayaveram-Mutupet and Bezwada-Masulipatam Railways (Acct. No. 91) . . .	153,367
	GRAND TOTAL . . .	233,195,887

NOTE—The amounts of advances to the Bengal-Nagpur Railway Company do not appear as separate items in this calculation as they are now included in the figure shown against item (i) being treated as State outlay.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1896-97 under Government of India Finance Department Notification No. 6201-A., dated 2nd November 1908, being one-seventh of the amount of 3 per cent. loan of 1896-97 converted *less* amounts received in cash.

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., C. 206, and Section 2 (*a*) of Act 44 and 45 Vict., C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of Liabilities charged on the Revenues of India :						
India 4 per cent. Stock . . .	£ 5,115,939	£ ...	£ ...	£ ...	£ ...	£ 5,115,939
India 4 per cent. Rupee Debt, ₹1,06,750 at 1*s.* 4*d.* the rupee . . .	7,117	...	...	...	...	7,117
India 3½ per cent. Stock . . .	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock . . .	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED . .	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1914 :						
India 4, 3½, 3 and 2½ per cent. Stocks . . .	2,237,472	11,502	146,308	7,591	1,264,036	3,666,909
(*a*) India Debt purchased and cancelled during the year ended 31st March 1915 :						
India 3½ & 3 and 2½ per cent. Stocks purchased with £70,833 being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof .	57,926	347	4,867	177	36,243	India 3½ per cent. stock, 57,375 India 3 per cent. stock, £136,809 India 2½ per cent. stock, £33,268
India 3½ & 3 and 2½ per cent. Stocks purchased with £128,721 being Interest on the amounts standing to the credit of the Funds . .	108,818	560	7,123	367	61,024	
INDIA DEBT PURCHASED AND CANCELLED £ .	2,404,216	12,409	158,298	8,135	1,361,303	3,944,361
Balance of India Debt issued as above outstanding on 31st March 1915. £	5,169,251	68,356	382,757	59,578	3,550,318	9,230,260

	£	
India 3½ per cent. Stock* .	9,661,445	
India 3 per cent. Stock† .	—*288,037*	
India 3½ per cent. (formerly 4 per cent.) Rupee Debt .	7,117	
India 2½ per cent. stock‡ .	—*150,265*	

* India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
† India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
‡ India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1915.

	Balance, 1st April 1914.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1915.
INDIA.					
Temporary Loans . . . . . ₹	...	12,50,00,000	12,50,00,000	1,50,00,000	11,00,00,000
Converted into £ at ₹ 15=£1 . £	...	8,333,333	8,333,333	1,000,000	7,333,333
ENGLAND.					
Temporary Loans on Security of India Bills . . £	...	7,000,000	7,000,000	...	7,000,000
TOTAL . £	...	15,333,333	15,333,333	1,000,000	14,333,333

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1915.

	Balance, 1st April 1914.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1915.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) . .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.) . .	40,000	...	40,000	...	40,000
TOTAL . ₹	11,09,148	...	11,09,148	...	11,09,148
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	(a)29,11,290	...	29,11,290	2,148	29,09,142
Endowments by the late King of Oudh, 3rd (5 p. c.) .	99,87,196	...	99,87,196	606	99,86,590
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL . ₹	1,48,12,289	...	1,48,12,289	2,754	1,48,09,535
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL . .	1,68,44,245	...	1,68,44,245	2,754	1,68,41,491
Grand Total converted into £ at ₹ 15=£1 £	**1,122,950**	**...**	**1,122,950**	**184**	**1,122,766**

(a) Differs from the last year's balance for corrections since made.

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1915.

	Balance, 1st April 1914.	Issues in 1914-15.	TOTAL.	Payments in 1914-1915.	Balance, 31st March 1915.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,619
TOTAL . ₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15= . £	**29,861**	**...**	**29,861**	**...**	**29,861**

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1915.

	Balance, 1st April 1914.	Receipts in 1914-15.	TOTAL.	Repayments in 1914-15.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Uncovenanted Service Family Pension Fund . .	1,45,17,795	9,63,095	1,54,80,890	12,13,073	1,42,67,817
Bengal and Madras Service Family Pension Fund . .	3,77,052	78,444	4,55,526	17,422	4,38,104
TOTAL .	1,48,94,877	10,41,539	1,59,36,416	12,30,495	1,47,05,921
MADRAS.					
Military Assistant Surgeons' Fund	3,55,842	16,146	3,71,988	20,072	3,51,916
BOMBAY.					
Uncovenanted Service Family Pension Fund . . .	30,89,578	2,44,991	33,34,569	1,80,860	31,53,709
TOTAL ₹	1,83,40,297	13,02,676	1,96,42,973	14,31,427	1,82,11,546
Total converted into £ at ₹15= £1 . £	1,222,687	86,845	1,309,532	95,428	1,214,104

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1915.

	Balance, 1st April 1914.	Receipts in 1914-1915.	Transfers.	TOTAL.	Repayments in 1914-1915.	Transfers.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POST OFFICE SAVINGS BANKS							
India, General	(a) 23,16,74,425	9,60,66,808	...	32,77,41,233	17,87,99,787	...	14,89,41,446
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	(a)68,091	37,912	...	1,06,003	2,377	...	1,03,626
DEPARTMENTAL.							
India, General . . .	2,99,25,810	53,05,765	...	3,52,31,575	34,01,949	...	3,18,29,626
Bombay	12,921	1,608	...	14,529	...	...	14,529
Assam	(a)28,966	4,170	...	33,136	1,812	...	31,324
TOTAL .	2,99,67,697	53,11,543	...	3,52,79,240	34,03,761	...	3,18,75,479
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	3,00,35,788	53,49,455	...	3,53,85,243	34,06,138	...	3,19,79,105
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	(a)41,815	3,822	...	45,637	43	...	45,594
Madras	1,91,136	19,930	...	2,11,066	54,184	9,233	1,47,649
Bombay	52,090	7,470	...	59,560	...	...	59,560
Bengal	1,71,493	17,517	...	1,89,010	36,129	7	1,52,874
United Provinces of Agra & Oudh .	(a) 1,50,056	10,038	...	1,60,094	57,590	...	1,02,504
Punjab	(a)1,32,991	18,041	...	1,51,032	2,300	...	1,48,732
Burma	53,164	9,131	...	62,295	...	...	62,295
Bihar and Orissa	1,81,694	19,444	...	2,01,138	19,057	...	1,82,081
Central Provinces and Berar . .	88,814	8,057	...	96,871	5,137	...	91,734
Assam	(a)8,875	1,090	...	9,965	1,091	4,065	4,809
TOTAL .	10,72,128	1,14,540	...	11,86,668	1,75,531	13,305	9,97,832
DEPARTMENTAL.							
India, General	(a) 5,12,967	1,35,590	400	6,48,957	1,88,995	...	4,59,962
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	15,85,095	2,50,130	400	18,35,625	3,64,526	13,305	14,57,794
Carried over .	26,32,95,308	10,16,66,393	400	36,49,62,101	18,25,70,451	13,305	18,23,78,345

(a) Differs from last year's closing balance for correction since made.

No. 85.—Account showing Receipts, Payments, and Balances of Savings Banks, and of Special Accounts, for the Year ended 31st March 1915—*contd.*

	Balance, 1st April 1914.	Receipts in 1914-1915.	Transfers.	Total.	Repayments in 1914-1915.	Transfers.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	26,32,95,308	10,16,66,393	400	36,49,62,101	18,25,70,451	13,305	18,23,78,345
Forest Officers' Provident Fund.							
India, General	(a) 4,70,443	57,841	...	5,28,284	49,325	32,867	4,46,092
Madras	1,03,460	1,104	...	1,04,564	10,326	...	94,238
Bombay	(a) 1,442	315	...	1,757	...	...	1,757
Total	5,75,345	59,260	...	6,34,605	59,651	32,867	5,42,087
Police Officers' Provident Fund.							
India, General	26,856	2,908	...	29,764	7,786	61	21,917
Madras	95,522	13,172	...	1,08,694	611	...	1,08,083
Bombay	(a) 20,567	2,515	...	23,082	1,000	...	22,082
Bengal	48,799	8,189	...	56,988	8,980	5,601	42,407
United Provinces of Agra and Oudh	19,841	10,201	...	30,042	7,242	...	22,800
Punjab	24,682	4,465	...	29,147	800	...	28,347
Burma	94,065	15,241	...	1,09,306	14,627	...	94,679
Bihar and Orissa	(a) 94,552	24,899	...	1,19,451	...	10,607	1,08,844
Central Provinces and Berar	(a) 1,03,398	17,049	...	1,20,947	...	...	1,20,947
Total	5,28,782	98,639	...	6,27,421	41,046	16,269	5,70,106
General Provident Fund. Civil.							
India, General	(a)36,58,547	10,52,993	38,736	47,50,276	4,79,310	...	42,70,966
North-West Frontier Province	...	108	...	108	108	...	...
Madras	(a)32,87,342	10,77,971	9,233	43,74,546	5,59,910	...	38,14,636
Bombay	35,69,818	11,25,324	...	46,95,142	3,38,249	...	43,56,893
Bengal	(a)27,04,346	9,74,508	7,170	36,86,024	3,07,856	3,911	33,74,257
United Provinces of Agra and Oudh	(a)33,01,900	8,95,417	...	41,97,317	3,53,896	...	38,43,421
Punjab	(a)28,18,783	7,66,148	...	35,84,931	3,80,491	...	32,04,440
Burma	(a)18,86,202	6,46,773	...	25,32,975	3,23,665	...	22,09,310
Bihar and Orissa	(a)16,04,456	5,86,058	16,607	22,01,121	2,46,172	...	19,54,949
Central Provinces and Berar	(a)14,54,893	4,58,733	...	19,13,626	2,08,388	...	17,05,238
Assam	(a) 5,86,645	2,51,005	4,065	8,41,715	1,13,049	...	7,28,666
Total Civil	2,48,72,932	78,35,038	69,811	3,27,77,781	33,11,094	3,911	2,94,62,776
Departmental.							
India, General	(a) 41,17,651	16,78,337	...	57,95,988	10,98,877	400	46,96,711
Total G. P. Fund	2,89,90,583	95,13,375	69,811	3,85,73,769	44,09,971	4,311	3,41,59,487
Other Miscellaneous Provident Funds (b).							
India, General (Civil)	(a) 52,015	11,605	...	63,620	1,186	...	62,434
Madras	(a) 22,146	6,406	...	28,552	...	...	28,552
Bombay	22,122	7,514	...	29,636	...	...	29,636
Bengal	(a) 61,737	18,752	3,918	84,407	2,498	1,569	80,340
United Provinces of Agra and Oudh	(a) 10,231	5,214	...	15,445	...	...	15,445
Punjab	29,599	6,387	...	35,986	...	...	35,986
Burma	6,624	2,578	...	9,202	354	...	8,848
Bihar and Orissa	7,914	4,338	...	12,252	...	...	12,252
Central Provinces and Berar	980	759	...	1,739	...	...	1,739
Total Civil	2,13,368	63,553	3,918	2,80,339	4,038	1,569	2,75,232
Departmental.							
India, General	278	724	...	1,002	...	...	1,002
Total O. M. P. Fund	2,13,646	64,277	3,918	2,81,841	4,038	1,569	2,76,234
Cemetery Endowment Fund.							
India, General	24,219	1,209	...	25,428	...	...	25,428
North-West Frontier Province	5,493	180	...	5,673	...	...	5,673
Madras	(a) 15,808	2,693	...	18,501	...	...	18,501
Bombay	69,967	2,045	...	72,012	...	...	72,012
Bengal	35,074	1,557	...	36,631	...	...	36,631
United Provinces of Agra and Oudh	85,542	3,367	...	88,909	...	...	88,909
Punjab	(a) 45,437	1,750	...	47,187	...	...	47,187
Burma	21,129	486	...	21,615	...	...	21,615
Bihar and Orissa	15,499	1,035	...	16,534	...	...	16,534
Central Provinces and Berar	13,463	735	...	14,198	...	...	14,198
Assam	5,375	230	...	5,605	...	...	5,605
Total	3,37,006	15,287	...	3,52,293	...	...	3,52,293
Carried over	29,39,40,670	11,14,17,231	74,129	40,54,32,030	18,70,85,157	68,321	21,82,78,552

(a) Differs from last year's closing balance for corrections since made.
(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANK, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1915—*concld.*

	Balance, 1st April 1914.	Receipts in 1914-1915.	Transfers.	TOTAL.	Repayment in 1914-1915.	Transfers.	Balance, 31st March 1915.
BANKS ACCOUNTS—*contd.*							
Brought forward .	Rs. 39,39,40,670	Rs. 11,14,17,231	Rs. 74,129	Rs. 40,54,32,030	Rs. 18,70,85,157	Rs. 68,321	Rs. 21,82,78,552
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	(*a*) 97,504	9,921	...	1,07,425	4,145	5,387	97,893
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh .	(*a*) 6,539	625	...	7,164	...	...	7,164
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND.							
India, General	(*a*) 2,334	567	...	2,901	...	...	2,901
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	89,856	13,696	...	1,03,552	23,465	421	79,666
TOTAL BANKS ACCOUNTS .	29,41,36,903	11,14,42,040	74,129	40,56,53,072	18,71,12,767	74,129	21,84,66,176
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	1,68,852	66,298	...	2,35,150	1,90,589	...	44,561
HINDU FAMILY ANNUITY FUND.							
India, General	42,123	72,242	...	1,14,365	75,006	...	39,359
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(*a*) 40,811	16,804	...	57,615	17,539	..	40,076
LOCAL FUND PENSION FUND.							
Bombay	(*a*) 1,11,990	54,666	...	1,66,656	35,669	...	1,30,987
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	4,961	32,063	...	37,024	32,840	...	4,184
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,05,44,094	18,03,719	...	1,23,47,813	9,30,190	... .	1,14,17,623
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	(*a*) 3,15,621	41,950	...	3,57,571	37,880	...	3,19,691
TOTAL SPECIAL ACCOUNTS .	1,12,28,452	20,87,742	...	1,33,16,194	13,19,713	...	1,19,96,481
GRAND TOTAL .	30,53,65,355	11,35,29,782	74,129	41,89,69,266	18,84,32,480	74,129	23,04,62,657
Grand Total converted into £ at ₹15 = £1 . . . £	20,357,690	7,568,652	4,942	27,931,284	12,562,165	4,942	15,364,177

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1915.

DISTRICT FUNDS.	Balance, 1st April 1914.	Receipts in 1914-15.	TOTAL.	Re-payments in 1914-15.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	1,25,207	2,00,267	3,25,474	2,40,696	84,778
North-West Frontier Province	(*a*)3,03,087	5,97,126	9,00,213	5,95,038	3,05,175
Madras	95,34 539	2,09,71,491	3,05,06,030	2,18,33,777	86,72,253
Bombay	29,72,506	86,10,493	1,15,82,999	85,72,382	30,10,617
Bengal	51,19,882	96,02,937	1,47,22,819	1,03,92,589	43,30,230
United Provinces of Agra and Oudh	64,48,216	1,20,56,082	1,85,04,298	1,06,26,350	78,77,948
Punjab	(*a*)34,23,899	82,58,835	1,16,82,734	73,58,438	43,24,296
Burma	(*a*)35,94,557	47,35,909	83,30,466	44,26,343	39,04,123
Bihar and Orissa	34,22,040	76,37,957	1,10,59,997	81,39,093	29,20,904
Central Provinces and Berar	18,91,819	37,00,345	55,92,164	36,75,015	19,17,149
Assam	(*a*)8,08,360	27,12,617	35,20,977	28,38,075	6,82,902
TOTAL DISTRICT FUNDS ₹	3,76,44,112	7,90,84,059	11,67,28,171	7,86,97,796	3,80,30,375
Carried over .	3,76,44,112	7,90,84,059	11,67,28,171	7,86,97,796	3,80,30,375

(*a*) Differs from last year's closing balance for corrections since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1915—*contd.*

	Balance, 1st April 1914.	Receipts in 1914-1915.	TOTAL.	Payments in 1914-1915.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,76,44,112	7,90,84,059	11,67,28,171	7,86,97,796	3,80,30,375
OTHER FUNDS.					
India, General	4,18,922	8,78,921	12,97,843	9,29,795	3,68,048
North-West Frontier Province	(*a*)3,14,834	6,03,643	9,18,477	5,85,065	3,33,412
Madras	32,90,079	34,83,258	67,73,337	51,21,294	16,52,043
Bombay	(*a*)13,25,463	41,30,557	54,56,020	42,68,899	11,87,121
Bengal	(*a*)6,14,985	15,24,745	21,39,730	16,20,041	5,19,689
United Provinces of Agra and Oudh . . .	12,79,828	22,66,069	35,45,897	26,73,041	8,72,856
Punjab	3,27,862	10,50,361	13,78,223	10,19,910	3,58,313
Burma	(*a*)9,09,416	14,76,767	23,86,183	16,78,767	7,07,416
Bihar and Orissa	(*a*)4,69,635	15,74,319	20,43,954	11,42,254	9,01,700
Central Provinces and Berar	(*a*)9,56,674	17,71,361	27,28,035	16,63,728	10,64,307
Assam	50,842	46,621	97,463	61,682	35,781
TOTAL OTHER FUNDS ₹	99,58,540	1,88,06,622	2,87,65,162	2,07,64,476	80,00,686
GRAND TOTAL .	4,76,02,652	9,78,90,681	14,54,93,333	9,94,62,272	4,60,31,061
Total converted into £ at ₹15=£1 £	**(*a*)3,173,510**	**6,526,046**	**9,699,556**	**6,630,818**	**3,068,738**

(*a*) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1915.

	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan) . .	32,28,777	2,28,316	34,57,093	...	34,57,093
BENGAL.					
Deposits of Sinking Fund	(*a*)12,70,458	6,57,326	19,27,784	3,40,273	15,87,511
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	(*a*) 850	217	1,067	...	1,067
	45,00,085	8,85,859	53,85,944	3,40,273	50,45,671
Converted into £ at ₹15=£1 £	**300,006**	**59,058**	**359,064**	**22,685**	**336,378**

(*a*) Differs from last year's closing balance for corrections since made.

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1915.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.	TOTAL.		
	England.	India.	TOTAL.					Equivalent in				
	£	£	£	₹		₹	£	₹	₹	₹	₹	£
...	—3,138	...	—3,138	...	...	...	—3,138	—47,071	—44,670	—91,741	91,741	6,116

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1915.

Balance, 1st April 1914.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve and on sterling bills and Telegraphic transfers on London which have been paid from the Reserve.	TOTAL.	Charges.	Balance, 31st March 1915.
£	£	£	£	£	£	£
26,112,704	6,116 (*b*)	550,061	(*c*) 66,924	26,735,805	1,122	26,734,683

(*b*) This represents recoveries in England during the year on account of rebate on freight—£3,138 on silver shipped from England and £2,978 on gold shipped from India. These amounts were previously charged in the accounts of the profit on rupee coinage in previous years.
(*c*) For details *vide* Account No. 45.

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1915.

In 2½ per cent. British Government Consolidated Stock of the face value of £ . . .		3,266,392	
In 3 per cent. Local Loans Stock	" " . . .	200,000	
In 3 per cent. Transvaal Government Guaranteed Stock	" " . . .	1,092,023	
In 2¾ per cent. Irish Land Guaranteed Stock	" " . . .	438 720	
In 2½ per cent. Exchequer Bonds	" " . . .	16,000	
In 3 per cent. Exchequer Bonds	" " . . .	6,885,600	
In 3¼ per cent. Canada Government Bonds	" " . . .	161,000	
In 3⅓ per cent. Corporation of London Debentures	" " . . .	45,000	
In 4 per cent. Southern Nigeria Bonds	" " . . .	350,000	
In 3½ per cent. New Zealand Debentures	" " . . .	45,000	
New South Wales Treasury Bills	" " . . .	750,000	
In 3½ per cent. New South Wales Inscribed Stock	" " . . .	113,000	
In 4 per cent. Queensland Inscribed Stock	" " . . .	55,000	
In 4 per cent. Queensland Bonds	" " . . .	155,000	
	TOTAL FACE VALUE .	13,572,735	
Total estimated value of securities mentioned above on 31st March 1915 .			12,148,746
In sovereigns in India			5,238,184
Temporary loans to Treasury Balances—India			7,900,000
Cash placed by the Secretary of State for India in Council at short notice			8,322
Deposit of gold at the Bank of England			1,250,000
Balance due to the Reserve from the Treasury Balances in India			69,957(*d*)
	TOTAL .		25,715,209(*e*)

(*d*) Of this, £3,205 were paid to the Reserve in June 1915 and £66,752 in September 1915.
(*e*) Differs from the closing balance shown in Account No. 88 by £1,019,474 representing depreciation in the market value of the securities as compared with the cost price. Differs also from the amount shown in the published statement of balances on 31st March 1915 by £70,129, representing adjustment made in the final accounts.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1915.

	Balance, 1st April 1914.	Receipts in 1914-1915.	TOTAL.	Payments in 1914-1915.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	5,90,326	11,54,005	17,44,331	13,35,912	4,08,419
Civil Courts' Deposits	1,91,600	5,44,878	7,36,478	4,91,001	2,45,477
Criminal Courts' Deposits	16,281	33,961	50,242	34,178	16,064
Personal Deposits	17,14,900	1,06,97,280	1,24,12,180	94,18,313	29,93,867
Municipal Funds	2,15,452	9,14,109	11,29,561	9,16,536	2,13,025
Renewal and Enfacement Fees on Government Promissory Notes	(*a*) 357	2,981	3,338	3,305	33
Grant made by the British Cotton-growing Association	(*a*) 1,435	...	1,435	...	1,435
Trust Interest Fund	(*a*) 48,522	88,64,761	89,13,283	88,27,075	86,208
Deposits of deceased officers and men of the Native Army	1,900	1,076	2,976	626	2,350
Deposits for Government Loans (temporary)	...	10	10	10	...
Public Works Deposits	(*a*) 83,243	4,91,690	5,74,933	4,98,018	76,915
Unclaimed General Provident Fund Deposits	38	34	72	10	62
Deposit Accounts of Mr. Phipp's donations	...	8,080	8,080	8,080	...
Other Deposits.					
Military Deposits — 1st Peshawar Division	15,338	6,38,275	6,53,613	6,51,637	1,976
2nd Rawalpindi "	20,231	3,97,676	4,17,907	4,04,694	13,213
3rd Lahore "	2,07,604	8,36,848	10,44,452	9,28,490	1,15,962
4th Quetta "	45,124	2,11,091	2,56,215	2,08,050	48,165
5th Mhow "	31,501	5,38,688	5,70,189	4,99,595	70,594
6th Poona "	4,560	27,83,481	27,88,041	21,59,047	6,28,994
7th Meerut "	8,502	5,87,242	5,95,744	4,74,049	1,21,695
8th Lucknow "	46,606	4,27,622	4,74,228	4,42,220	32,008
9th Secunderabad "	8,723	3,98,240	4,06,963	3,99,155	7,808
Burma "	(*a*) 2,701	78,807	81,508	77,682	3,826
Supply Circle	11,570	2,24,41,755	2,24,53,325	2,24,23,937	29,388
Trust Interest Account (Military) — 1st Peshawar Division	...	443	443	425	18
2nd Rawalpindi "	15	2,237	2,252	2,212	40
3rd Lahore "	16	2,503	2,519	2,051	468
4th Quetta "	...	775	775	403	372
5th Mhow "	—19	2,215	2,196	1,807	389
6th Poona "	89	67,557	67,646	67,390	256
7th Meerut "	...	760	760	626	134
8th Lucknow "	...	1,200	1,200	1,025	175
9th Secunderabad "	133	13,487	13,620	13,559	61
Burma "	12	311	323	323	...
Supply Circle	...	1,148	1,148	1,148	...
Military Works Deposits	7,35,680	24,87,250	32,22,930	19,23,224	12,99,706
Marine Deposits	28,434	64,47,861	64,76,295	40,21,387	24,54,908
Deposits Railway Capital Accounts	(*a*) 16,68,621	80,92,880	97,61,501	73,26,665	24,34,836
Railway Deposits (Railway Revenue Accounts)	1,30,17,838	6,98,99,924	8,29,17,762	7,13,03,355	1,16,14,407
State Railway Fine Fund (Railway Revenue)	47,832	2,05,864	2,53,696	2,04,944	48,752
Posts and Telegraphs Fine Fund	3,229	451	3,680	51	3,629
Posts and Telegraphs Furniture Fund	*—30*	1,449	1,419	1,292	127
Trust Interest Account (Posts and Telegraphs)	(*a*) 30	8,844	8,874	8,835	39
Void Money Orders (Posts and Telegraphs)	2,53,027	17,57,572	20,10,599	17,88,313	2,22,286
Short payments on account of Money Orders (Posts and Telegraphs).	6,879	90,790	97,669	92,219	5,450
Foreign Money Orders (Posts and Telegraphs)	(*a*)*—3,19,087*	3,24,46,237	3,21,27,150	3,33,99,329	*—12,72,179*
British Postal Orders (Posts and Telegraphs)	1,07,20,768	39,70,486	1,46,91,254	14,10,690	1,32,80,564
British Postal Orders Remittance (Posts and Telegraphs)	*—1,07,20,768*	...	*—1,07,20,768*	25,59,650	*—1,32,80,418*
Dead Accounts, Savings Bank (Posts and Telegraphs)	(*a*) 9,17,867	...	9,17,867	11,081	9,06,786
Deposits on account of ferry charges in Kashmir (Posts and Telegraphs)	...	153	153	153	...
Customs Duty on Foreign Parcel (Posts and Telegraphs)	(*a*) 15,166	27,892	43,058	31,296	11,762
Aligarh Workshop Cheques (Posts and Telegraphs)	(*a*) 17,350	1,37,708	1,55,058	1,43,844	11,214
Posts and Telegraphs deposits	1,45,160	7,84,480	9,29,640	5,69,918	3,59,722
Penny Postage Stamps (Posts and Telegraphs)	*—14,538*	16,966	2,428	22,500	*—20,072*
International Reply Coupons Issued (Posts and Telegraphs)	7,868	18	7,886	105	7,781
Ditto ditto Exchanged (Posts and Telegraphs)	(*a*) *—1,515*	535	—980	521	—1,501
Unclaimed General Provident Fund Deposits	(*a*) 1	40	41	...	41
TOTAL R	1,97,96,572	17,85,22,626	19,83,19,198	17,51,11,961	2,32,07,237
Carried forward R	1,97,96,572	17,85,22,626	19,83,19,198	17,51,11,961	2,32,07,237

(*a*) Differs from last year's closing balance for corrections since made.

No. 89.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1915—*contd.*

	Balance, 1st April 1914.	Receipts in 1914-1915.	Total.	Payments in 1914-1915.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . ₹	1,97,96,572	17,85,22,626	19,83,19,198	17,51,11,961	2,32,07,237
North-West Frontier Province.					
Civil Deposits.					
Revenue Deposits	(a) 3,19,997	9,67,316	12,87,313	9,49,033	3,38,280
Personal Deposits	(a) 2,92,171	25,91,801	28,83,972	24,70,692	4,13,280
Municipal Funds	9,36,838	10,84,728	20,21,566	11,08,956	9,12,610
Trust Interest Fund	(a) 57	24,737	24,794	24,766	28
Public Works Deposits	36,201	77,932	1,14,133	81,299	32,834
Total . ₹	15,85,264	47,46,514	63,31,778	46,34,746	16,97,032
Madras.					
Civil Deposits.					
Revenue Deposits	39,02,664	43,93,872	82,96,536	45,41,885	37,54,651
Civil Courts' Deposits	61,77,995	1,12,60,997	1,74,38,992	1,13,13,567	61,25,425
Criminal Courts' Deposits	2,50,011	2,87,732	5,37,743	2,94,892	2,42,851
Personal Deposits	10,91,307	1,60,96,245	1,71,87,552	1,63 02,717	8,84,835
Municipal Funds	37,49,960	63,71,705	1,01,21,655	59,64,070	41,57,585
Trust Interest Fund	51,641	39,52,972	40,04,613	38,08,828	1,95,785
Deposits for work done for public bodies or individuals	3,84,328	8,90,437	12,74,765	9,67,008	3,07,757
Administrator General's Deposits	2,734	5,301	8,035	7,838	197
Deposits of Tea Cess Fund	1,971	29,193	31,164	29,267	1,897
Public Works Deposits	5,79,601	6,59,761	12,39,362	8,20,405	4,18,957
Deposits for Government Loans	...	50,000	50,000	50,000	...
Renewal and Enfacement fees on Government Promissory Notes	...	164	164	123	41
Unclaimed General Provident Fund Deposits	...	2,297	2,297	...	2,297
Total . ₹	1,61,92,202	4,40,00,676	6,01,92,878	4,41,00,600	1,60,92,278
Bombay.					
Civil Deposits.					
Revenue Deposits	10,94,028	24,44,474	35,38,502	25,00,051	10,38,451
Civil Courts' Deposits	20,53,294	62,97,300	83,50,594	66,20,658	17,29,936
Criminal Courts' Deposits	96,869	2,09,054	3,05,923	2,20,887	85,036
Personal Deposits	36,72,448	3,03,70,188	3,40,42,636	3,02,75,652	37,66,984
Municipal Funds	(a) 21,12,191	42,78,972	63,91,163	46,73,734	17,17,429
Marine Deposits	(a) 11,112	78,952	90,064	69,786	20,278
Forest Deposits	(a) 2,36,465	2,45,447	4,81,912	2,73,323	2,08,589
Trust Interest Fund	34,106	29,32,892	29,66,998	29,56,117	10,881
Deposits of deceased officers and men of the Native Army	(a) 849	...	849	258	591
Deposits for work done for public bodies or individuals	(a) 2,27,642	10,99,289	13,26,931	11,59,565	1,67,366
Deposits of the Tea Cess Fund	(a) 390	5,976	6,366	5,727	639
Public Works Deposits	12,21,637	38,55,116	50,76,753	30,86,714	19,90,039
Deposits pertaining to Hostile firms	...	67,032	67,032	1,001	66,031
Renewal and Enfacement fees on Government Promissory Notes	...	536	536	191	345
Total . ₹	1,07,61,031	5,18,85,228	6,26,46,259	5,18,43,664	1,08,02,595
Carried over . ₹	4,83,35,069	27,91,55,044	32,74,90,113	27,56,90,971	5,17,99,142

(a) Differs from last year's closing balance for corrections since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1915—*contd.*

	Balance, 1st April 1914.	Receipts in 1914-1915.	TOTAL.	Payments in 1914-1915.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . ₹	4,83,35,069	27,91,55,044	32,74,90,113	27,56,90,971	5,17,99,142
BENGAL.					
Civil Deposits.					
Revenue Deposits	(a) 13,22,361	19,04,552	32,26,913	17,81,076	14,45,837
Civil Courts' Deposits	60,11,917	1,20,69,399	1,80,81,316	1,18,98,280	61,83,036
Criminal Courts' Deposits	(a) 3,70,732	4,35,629	8,06,361	4,09,572	3,96,789
Personal Deposits	25,38,682	2,02,98,754	2,28,37,436	2,05,51,574	22,85,862
Municipal Funds	12,83,557	32,78,090	45,61,647	32,70,268	12,91,379
Trust Interest Fund	28,923	7,18,601	7,47,524	7,19,338	28,186
Deposits for work done for public bodies or individuals	7,92,487	51,24,993	59,17,480	52,84,515	6,32,965
Deposits of the Tea Cess Fund	4,627	3,59,206	3,63,833	3,54,802	9,031
Forest Deposits	(a) 985	6,812	7,797	6,812	985
Public Works Deposits	(a) 2,50,287	3,59,812	6,10,099	2,98,435	3,11,664
Deposits of Jute Cess Collections	2,79,086	8,74,531	11,53,617	8,22,719	3,30,898
Unclaimed General Provident Fund Deposits	2,107	5,596	7,703	750	6,953
Renewal and Enfacement Fees on Government Promissory Notes.	...	151	151	94	57
Other Deposits.					
Deposits Railway Capital Account	64,625	49,568	1,14,193	37,167	77,026
TOTAL . ₹	1,29,50,376	4,54,85,694	5,84,36,070	4,54,35,402	1,30,00,668
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	13,83,552	44,80,996	58,64,548	47,83,335	10,81,213
Civil Courts' Deposits	(a) 64,96,800	1,23,35,178	1,88,31,978	1,33,68,776	54,63,202
Criminal Courts' Deposits	(a) 1,09,356	2,56,576	3,65,932	2,83,923	82,009
Personal Deposits	32,06,935	3,06,28,083	3,38,35,018	3,10,53,914	27,81,104
Municipal Funds	28,79,268	57,98,517	86,77,785	67,00,027	19,77,758
Trust Interest Fund	(a) 6,946	3,98,385	4,05,331	3,97,255	8,076
Unclaimed General Provident Fund Deposits	435	172	607	74	533
Deposits for work done for public bodies or individuals	(a) 44,340	14,180	58,520	54,493	4,027
Forest Deposits	2	154	156	155	1
Public Works Deposits	(a) 11,79,233	26,68,990	38,48,223	25,77,702	12,70,521
Deposits for Government Loans (Temporary)	...	23,65,645	23,65,645	23,65,645	...
Renewal and Enfacement fees on Government Promissory Notes	...	246	246	54	192
TOTAL . ₹	1,53,06,867	5,89,47,122	7,42,53,989	6,15,85,353	1,26,68,636
PUNJAB.					
Civil Deposits.					
Revenue Deposits	28,59,368	73,71,980	1,02,31,348	73,97,728	28,33,620
Personal Deposits	20,09,594	1,34,11,376	1,54,20,970	1,32,57,828	21,63,142
Municipal Funds	31,76,666	66,89,428	98,66,094	65,27,602	33,38,492
Trust Interest Fund	6,994	6,88,181	6,95,175	6,51,208	43,967
Public Works Deposits	6,63,758	15,78,660	22,42,418	14,83,766	7,58,652
Deposits for Government Loans (Temporary)	...	270	270	270	...
Renewal and Enfacement fees on Government Promissory Notes.	...	71	71	18	53
TOTAL . ₹	87,16,380	2,97,39,966	3,84,56,346	2,93,18,420	91,37,926
BURMA.					
Civil Deposits.					
Revenue Deposits	6,97,268	21,51,706	28,48,974	21,67,798	6,81,176
Civil Courts' Deposits	(a) 2,41,385	14,54,130	16,95,515	13,91,332	3,04,183
Personal Deposits	(a) 3,93,257	90,35,791	94,29,048	89,80,227	4,48,821
Municipal Funds	(a) 17,49,148	47,98,355	65,47,503	47,09,149	18,38,354
Marine Deposits	1,779	3,982	5,761	4,426	1,335
Trust Interest Fund	(a) 1,185	46,239	47,424	46,287	1,137
Deposits for work done for public bodies or individuals	5,33,127	6,08,074	11,41,201	6,44,548	4,96,653
Public Works Deposits	(a) 10,13,090	28,58,597	38,71,687	21,99,429	16,72,258
Renewal and Enfacement fees on Government Promissory Notes.	...	4	4	3	1
TOTAL . ₹	46,30,239	2,09,56,878	2,55,87,117	2,01,43,199	54,43,918
Carried over . ₹	8,99,38,931	43,42,84,704	52,42,23,635	43,21,73,345	9,20,50,290

(a) Differs from last year's closing balance for corrections since made.

No. 89.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1915—*contd.*

	Balance, 1st April 1914.	Receipts in 1914-1915.	Total.	Payments in 1914-1915.	Balance, 31st March 1915.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . ₹	8,99,38,931	43,42,84,704	52,42,23,635	43,21,73,345	9,20,50,290
Bihar and Orissa.					
Civil Deposits.					
Revenue Deposits	10,83,305	15,74,230	26,57,535	16,68,930	9,88,605
Civil Courts' Deposits	25,14,800	40,65,733	65,80,533	40,07,754	25,72,779
Criminal Courts' Deposits	2,54,439	2,42,346	4,96,785	2,38,517	2,58,268
Personal Deposits	21,56,808	1,02,21,981	1,23,78,789	1,00,38,414	23,40,375
Municipal Funds	13,93,540	22,31,895	36,25,435	24,34,232	11,91,203
Forest Deposits	52	114	166	166	...
Trust Interest Fund	(*a*) 14,054	2,59,775	2,73,829	2,69,023	4,806
Deposits for work done for public bodies and individuals	(*a*) 1,10,489	2,41,056	3,51,545	1,38,636	2,12,909
Public Works Deposits	1,44,766	1,70,630	3,15,396	1,98,192	1,17,204
Renewal and Enfacement Fees on Government Promissory Notes	...	51	51	34	17
Deposits for Government Loans	...	2,210	2,210	2,210	...
Other Deposits.					
Deposits—Railway Capital Account	...	18,141	18,141	...	18,141
Total . ₹	76,72,253	1,90,28,162	2,67,00,415	1,89,96,108	77,04,307
Central Provinces and Berar.					
Civil Deposits.					
Revenue Deposits	(*a*) 8,47,756	12,43,671	20,91,427	13,94,462	6,96,965
Civil Courts' Deposits	(*a*) 15,90,294	30,30,873	46,21,167	36,10,054	10,11,113
Criminal Courts' Deposits	80,743	1,73,717	2,54,460	1,37,150	1,17,310
Personal Deposits	11,00,371	78,30,906	89,31,277	77,45,313	11,85,964
Municipal Funds	(*a*) 10,56,529	29,43,007	39,99,536	30,96,627	9,02,909
Forest Deposits	141	3,978	4,119	4,112	7
Trust Interest Fund	8,621	3,37,028	3,45,649	3,43,464	2,185
Deposits for work done for public bodies or individuals	15	19,426	19,441	18,998	443
Public Works Deposits	6,65,381	17,32,458	23,97,839	16,10,459	7,87,380
Renewal and Enfacement fees on Government Promissory Notes.	...	21	21	8	13
Total . ₹	53,49,851	1,73,15,085	2,26,64,936	1,79,60,647	47,04,289
Assam.					
Civil Deposits.					
Revenue Deposits	4,09,294	4,12,135	8,21,429	4,83,064	3,38,365
Civil Courts' Deposits	1,43,305	2,64,519	4,07,824	2,78,942	1,28,882
Personal Deposits	(*a*) 4,75,464	21,48,311	26,23,775	21,61,488	4,62,287
Municipal Funds	2,57,814	7,24,918	9,82,732	5,43,534	4,39,198
Trust Interest Fund	328	12,369	12,697	12,314	383
Deposits for work done for public bodies or individuals	(*a*) 61,006	22,466	83,472	35,003	48,469
Public Works Deposits	6,17,177	5,53,455	11,70,632	7,37,309	4,33,323
Renewal and Enfacement Fees on Government Promissory notes.	...	6	6	1	5
Other Deposits.					
Deposits Railway Revenue Account	13,047	30,366	43,413	35,345	8,068
State Railway Fine Fund (Railway Revenue)	...	145	145	145	...
Railway Capital	655	6,211	6,866	6,720	146
Total . ₹	19,78,090	41,74,901	61,52,991	42,93,865	18,59,126
GRAND TOTAL . ₹	10,49,39,125	47,48,02,352	57,97,41,977	47,34,23,965	10,63,18,012
Total converted into £ at ₹15 = £1 . £	**(*a*)6,995,942**	**31,653,523**	**38,649,465**	**31,561,598**	**7,087,867**

(*a*) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1915, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1914.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Baraundha State	5,003	...	5,003	1,122	3,881	7,000	4 per cent.	378
Baoni	...	30,639	30,639	...	30,639	30,639	4 „	...
Berar Famine Loan	18,11,377	...	18,11,377	6,36,602	11,74,775	1,40,95,608	3½ „	63,398
Bijawar	...	50,000	50,000	...	50,000	50,000	4 „	...
Chhatarpur	...	50,000	50,000	50,000	...	50,000	4 „	356
Dholepur State	1,00,000	...	1,00,000	1,00,000	...	4,00,000	4 „	...
Dongarpur State	1,55,000	...	1,55,000	55	1,54,945	5,25,000	4 „	7,347
Hyderabad State	69,71,466	...	69,71,466	8,21,142	61,50,324	2,00,00,000	4 „	2,78,859
Jhabua State	2,35,998	...	2,35,998	86,188	1,49,810	4,80,000	4 „	9,810
Jobat State	58,204	...	58,204	13,881	44,323	1,13,000	4 „	2,519
Karauli State	1,32,742	80,000	2,12,742	1,00,021	1,12,721	8,17,000	4 „	6,885
Pertabghar State	...	...	...	...	...	6,59,525	4 „	485
Rewa State	4,00,333	...	4,00,333	1,13,121	2,87,212	8,00,000	4 „	16,236
Samthar State	...	15,000	15,000	...	15,000	15,000	4 „	...
Sirohi	34,892	...	34,892	34,892	...	2,30,000	4 „	698
Sultan of Muskat	...	85,000	85,000	55,000	30,000	85,000	4 „	...
Tonk State	20,237	...	20,237	18,438	1,799	— 6,20,000	4 „	1,562
TOTAL LOANS TO NATIVE STATES	99,25,252	3,10,639	1,02,35,891	20,30462	82,05,429			3,88,533

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
Madras.								
Madras Municipality (Water-supply)	28,43,425	...	28,43,425	35,887	28,07,538	30,30,000	4 per cent. (*a*)	1,13,382
Ditto Port Trust	92,58,108	18,00,000	1,10,58,108	1,85,043	1,08,73,065	1,58,41,018	4 „	3,87,403
Ditto Coast Lights Fund	5,81,862	...	5,81,862	24,554	5,57,308	9,38,476	4 „	23,274
Total	1,26,83,395	18,00,000	1,44,83,395	2,45,484	1,42,37,911			5,24,059
Bombay.								
Bombay Municipality (Water-supply)	22,42,677	...	22,42,677	24,706	22,17,971	37,30,053	4 per cent.	89,270
Ditto Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	98,00,125	4, 3½ & 3 per cent.	2,57,287
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,55,295	...	2,01,55,295	...	2,01,55,295	2,11,70,754	4½ „	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879	1,94,651	...	1,94,651	...	1,94,651	8,44,679	*Nil.*	...
Total	3,23,92,748	...	3,23,92,748	24,706	3,23,68,042			11,52,769
Bengal.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 „	10,96,865
Total	3,05,35,566	...	3,05,35,566	...	3,05,35,566			11,76,290
Total Loans to Presidency Corporations, etc. R	7,56,11,709	18,00,000	7,74,11,709	2,70,190	7,71,41,519			28,53,118

LOANS TO MOFUSSIL MUNICIPALITIES.

India, General.								
Ajmer Municipality	4,26,382	1,50,000	5,76,382	17,470	5,58,912	6,98,000	5 & 4 per cent.	8,276
Bangalore Civil and Military Station Municipality	...	...	...	...	...	...	...	4,650
Mercara Municipality	7,573	...	7,573	799	6,774	15,000	4 per cent.	152
Mount Abu ditto	1,500	...	1,500	500	1,000	5,000	4 „	60
Delhi ditto	9,22,692	...	9,22,692	59,835	8,62,857	16,15,000	4 „	36,315
Total	13,58,147	1,50,000	15,08,147	78,604	14,29,543			49,453
N.-W. Frontier Province.								
Harripur Municipality	7,862	...	7,862	1,967	5,895	31,000	4 per cent.	314
Madras.								
Bangalore Civil and Military Station Municipality	(b)1,14,022	...	1,14,022	11,183	1,02,839	1,60,000	4 per cent.	...
Total Loans to Mofussil Municipalities Rs.	14,80,031	1,50,000	16,30,031	91,754	15,38,277			49,767

(a) Two per cent. additional appropriated to form a Sinking Fund.
(b) Differs from last year's closing balance for corrections since made.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1915 and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
India, General.								
Adil-es Sultanah Kerman	11,137	...	11,137	1,090	10,047	21,400	4½ per cent.	490
Banka Pahari Jagir	...	2,751	2,751	1,000	1,751	2,751	4 „	...
Bhaisonda Jaigir	999	...	999	...	999	8,000	4 „	...
Bijna Jaigir	3,258	890	4,148	2,076	2,072	17,590	4 „	292
Bilhari Muafi	...	8,323	8,323	2,800	5,523	8,323	4 „	147
Dharwai Jagir	...	3,000	3,000	3,000	...	3,000	4 „	51
Garauli Jagir	...	5,000	5,000	...	5,000	5,000	4 „	...
Gourihar Jagir	...	16,514	16,514	...	16,514	16,514	4 „	...
Ishak Kahois	34,000	...	34,000	2,500	31,500	41,500	*Nil*	...
Istimrardars	1,41,283	50,665	1,91,948	1,871	1,90,077	5,00,000	6½ per cent.	3,407
Jigni Jagir	...	9,800	9,800	...	9,800	9,800	4 „	...
Kamta Jaigir	1,372	...	1,372	1,136	236	2,500	4 „	64
Khan Sahib Syed Mehir Shah Kharsin	1,875	...	1,875	375	1,500	3,750	5 „	94
Lughasi Jagir	...	13,122	13,122	3,000	10,122	13,122	4 „	...
Malik Akhtar Khan Mandokhel	200	...	200	200	...	1,000	4 „	8
Messrs. Md. Ali Brothers of Quetta	8,309	...	8,309	2,700	5,609	20,000	4½ „	...
Mir Azim Jan, son of late Ex Khan of Kalat	41,200	...	41,200	2,925	38,275	50,000	4 „	1,602
Mir Hazar Ghazni Marri Rasaldar Mani Levies	3,153	...	3,153	435	2,718	6,000	5 „	165

Mirza Suraya Jah	56,853	...	56,853	12,297	44,556	70,000	4 „	4,179
Mirzehan Khan Bijram Marri of Khol	3,000	...	3,000	600	2,400	3,000	5 „	150
Naigawan Rebai Jagir	...	5,340	5,340	2,000	3,340	5,340	4 „	135
Nawab Khair Bukhsh Khan	9,016	...	9,016	3,222	5,794	18,000	5 „	378
Paldeo Jaigir	5,764	...	5,764	997	4,767	8,750	4 „	233
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais	400	...	400	400	...	7,000	4 „	16
Sirdar Zirghen Jogezai	200	...	200	200	...	1,000	*Nil*	...
Sons of Malik Sultan Md. Khan	11,840	...	11,840	1,499	10,341	16,000	4 per cent.	474
Sheik of Kowit	2,00,000	1,87,500	3,87,500	1,00,000	2,87,500	3,87,500	*Nil*	...
Talukdars of Ajmer	337	...	337	*16*	353	8,25,000	5 per cent.	*116*
Thakur of Piploda	155	...	155	138	17	3,000	4 „	17
Tori Fatehpur Jagir	...	1,356	1,356	...	1,356	1,356	4 „	...
Interest on Loans to certain Jagirs to bear cost of Famine Engineer's Establishment	...	...	...	...	...	...		134
	5,34,351	3,04,261	8,38,612	1,46,445	6,92,167			11,920
N.-W. F. Province.								
Sheikh Mohammad Akbar Khan and his brother	(*a*)1,810	...	1,810	1,810	...	20,000	4 per cent.	60
Madras.								
Prince of Arcot	7,625	...	7,625	1,500	6,125	15,000	*Nil*	...
Total Loans to Landholders and other Notabilities	5,43,786	3,04,261	8,48,047	1,49,755	6,98,292			11,980
LOANS TO DISTRICT, etc., COMMITTEES.								
India, General.								
Cantonment Committee, Secunderabad (Water-works)	4,94,347	...	4,94,347	20,905	4,73,442	8,30,500	4½ & 4 per cent.	22,593

(*a*) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1914.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs		Rs.
REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
3rd Lahore Division.								
Secretary, Royal Army Temperance Association, Simla	...	12,000	12,000	...	12,000	12,000	...	...
4th Quetta Division.								
Assistant Adjutant General, Quetta, Honorary Secretary and Treasurer, Soldiers' Club	62,448	...	62,448	...	62,448	85,000	4 per cent.	2,498
Officer Commanding, Baluchistan Volunteer Rifles	2,662	...	2,662	394	2,268	9,000	4 „	106
Secretary, Cantonment Committee	7,500	...	7,500	2,500	5,000	10,000	4 „	300
Ditto Ditto	4,000	...	4,000	1,000	3,000	5,000	4 „	160
Ditto Ditto	10,000	...	10,000	2,000	8,000	10,000	4 „	400
TOTAL	86,610	...	86,610	5,894	80,716			3,464
5th Mhow Division.								
Commandant, Cavalry School, Saugor	200	...	200	200	...	1,000	...	...
Ditto ditto	14,200	...	14,200	600	13,600	16,000	...	...
Officer Commanding 38th Central India Horse	1,007	141	1,148	1,148	...	25,000	...	...
Jubbulpore Cantonment	785	...	785	...	785	4,000	4 per cent.	...
Officer Commanding 28th Brigade, R. F. A., Neemuch	750	...	750	250	500	3,000	...	...
Commandant, Nagpore Volunteer Rifle Corps	1,000	...	1,000	1,000	...	10,000	4 per cent.	40
TOTAL	17,942	141	18,083	3,198	14,885			40

6th Poona Division.								
Officer Commanding 3rd Sappers and Miners	13,275	...	13,275	1,674	11,601	25,000	4 per cent.	526
General Secretary, Royal Army Temperance Association, Simla	15,750	...	15,750	2,250	13,500	22,500	4 „	630
Officers Commanding Bombay Volunteer Artillery Corps	3,300	...	3,300	402	2,898	3,300	...	...
Secretary, Cantonment Committee, Poona	34,000	...	34,000	...	34,000	34,000	4 per cent.	...
TOTAL	66,325	...	66,325	4,326	61,999			1,156
7th Meerut Division.								
Officers Commanding, Native Cavalry and Infantry Regiments	26,960	9,000	35,960	3,145	32,815	37,000	4 per cent.	971
Secretary, Cantonment Committee, Bareilly	9,000	...	9,000	3,000	6,000	15,000	4 „	360
TOTAL	35,960	9,000	44,960	6,145	38,815			1,331
8th Lucknow Division.								
Officer Commanding, Northern Bengal Mounted Rifles	2,000	...	2,000	1,000	1,000	5,000	4 per cent.	80
Ditto Assam Valley Light Horse	7,000	...	7,000	4,000	3,000	15,000	4 „	280
Ditto at Alipore Cantonment	3,600	...	2,600	700	2,900	5,000	4 „	144
Secretary, Cantonment Fund, Dum Dum	300	...	300	300	...	4,300	4 „	12
Secretary, Cantonment Fund, Barrackpur	943	...	943	943	...	5,450	4 „	38
Secretary, Cantonment Committee, Allahabad	851	...	851	851	...	6,906	4 „	34
Officer Commanding, St. Michael's School Cadet Corps	2,000	..	2,000	550	1,450	2,000	4 „	..
TOTAL	16,694	...	16,694	8,344	8,350			588
Carried over	2,23,531	21,141	2,44,672	27,907	2,16,765			6,579

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	2,23,531	21,141	2,44,672	27,907	2,16,765			6,579
REGIMENTAL AND OTHER LOANS—*contd.*								
Military—*contd.*								
India General—*contd.*								
9th Secunderabad Division.								
Commandant, Madras Volunteer Guards	14,100	...	14,100	2,067	12,033	31,000	...	722
Ditto Bangalore Volunteer Rifles	56,000	...	56,000	5,333	50,667	65,000	4 per cent.	840
Ditto Coorg and Mysore Rifles	4,500	...	4,500	500	4,000	5,000	4 „	180
Total	74,600	...	74,600	7,900	66,700			1,742
Burma Division.								
Maymyo Cantonment Fund	417	...	417	417	...	2,917	4 „	7
Bhamo ditto	350	...	350	350	...	2,350	4 „	13
Officer Commanding 15th Company, Burma	23,260	...	23,260	1,163	22,097	44,700	...	...
Ditto Rangoon Volunteer Rifles	24,444	...	24,444	3,056	21,388	30,000	4 per cent.	643
Secretary, Cantonment Committee, Rangoon	50,000	...	50,000	50,000	...	50,000	4 „	2,000
Total	98,471	...	98,471	54,986	43,485			2,663
CIVIL.								
N.-W. Frontier Province.								
Officers of the Northern and Southern Waziristan Militia	(*a*) 1,850	...	1,850	539	1,311	5,000	4 per cent.	64
Total Regimental and other Loans . Rs.	3,98,452	21,141	4,19,593	91,332	3,28,261			11,048
ADVANCES UNDER SPECIAL LAWS.								
Madras.								
Advances under the Bangalore Sanitary Improvement Loans Law	6,212	...	6,212	1,820	4,392	...		...

ADVANCES TO CULTIVATORS.									
INDIA, GENERAL.									
Advances for Improvement of Land	3,71,844	1,01,220	4,73,064	1,41,719	3,31,345				21,812
Ditto for relief of Agriculturists and other purposes	2,57,091	1,22,111	3,79,202	1,44,681	2,34,521				
Loans under Co-operative Credit Societies Act	29,296	263	29,559	3,597	25,962				
TOTAL	6,58,231	2,23,594	8,81,825	2,89,997	5,91,828				21,812
N.-W. FRONTIER PROVINCE.									
Advances for Improvement of Land	2,96,452	50,335	3,46,787	32,108	3,14,679				16,490
Ditto under the Agriculturists' Loans Act	2,75,816	2,26,431	5,02,247	1,76,274	3,25,973				11,766
TOTAL	5,72,268	2,76,766	8,49,034	2,08,382	6,40,652				28,256
TOTAL ADVANCES TO CULTIVATORS . Rs.	12,30,499	5,00,360	17,30,859	4,98,379	12,32,480				50,068
INDIA, GENERAL.									
Miscellaneous Loans and Advances—Hyath Khan	2	...	2	...	2	360	6¼	per cent.	...
R. K. Singh of Panampet	106	...	106	70	36	140	6¼	"	5
T. Venketaswami	242	...	242	242	...	360	6¼	"	5
Kanara of Somwarpat	131	...	131	133	—2	200	6¼	"	5
Dewan of Durgah	3,781	...	3,781	284	3,497	3,781	*Nil.*		...
V. Javarayya	...	360	360	28	332	960	6¼	per cent.	6
T. R. K. Pillay	...	360	360	57	303	360	6¼	"	7
TOTAL	4,262	720	4,982	814	4,168				28
GRAND TOTAL	8,96,94,550	30,87,121	9,27,81,671	31,55,411	8,96,26,260				33,87,135
Grand Total converted into £ at R15 = £1 £	5,979,637	205,808	6,185,445	210,361	5,975,084				225,809
Distribution of the Grand Total—									
India, General	1,33,71,192	10,10,355	1,43,81,547	26,58,020	1,17,23,527				5,05,323
North-West Frontier Province	5,83,790	2,76,766	8,60,556	2,12,698	6,47,858				28,694
Madras	1,28,11,254	18,00,000	1,46,11,254	2,59,987	1,43,51,267				(*b*) 5,24,059
Bombay	3,23,92,748	...	3,23,92,748	24,706	3,23,68,042				11,52,769
Bengal	3,05,35,566	...	3,05,35,566	...	3,05,35,566				11,76,290

(*a*) Differs from las year's closing balance for corrections since made.

(*b*) Exclusive of Rs. 38,491 being the interest on Loans to Local Boards for Railway Construction, *vide* Acct. No. 91. Page 344.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1915, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1914.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO MOFUSSIL MUNICIPALITIES.								
MADRAS.								
Adoni Municipality	(a) 30,600	...	30,600	2,632	27,968	66,000	4½ per cent.	1,301
Anakapalle "	...	12,700	12,700	...	12,700	18,000	4 "	60
Bezwada "	1,02,262	...	1,02,262	5,107	97,155	1,25,000	4 "	4,091
Bellary "	44,759	...	44,759	1,889	42,870	50,000	4 "	1,790
Berhampur "	1,64,058	9,770	1,73,828	4,048	1,69,780	1,86,070	4 "	6,562
Calicut "	11,021	...	11,021	5,541	5,480	52,700	4 "	441
Cocanada "	(a) 1,60,377	...	1,60,377	9,857	1,50,520	2,37,020	4 & 4½ "	6,580
Coimbatore "	42,807	...	42,807	2,851	39,956	62,000	4 "	1,713
Conjeeveram "	1,04,396	...	1,04,396	6,716	97,680	1,66,050	4 "	4,363
Coonoor "	1,06,268	...	1,06,268	10,781	95,487	1,49,930	4 "	4,071
Cuddalore "	5,815	...	5,815	877	4,938	9,000	4 "	233
Cuddapah "	4,306	...	4,306	395	3,911	9,695	4½ "	183
Dindigul "	27,574	...	27,574	2,018	25,556	49,300	4 & 4½ "	1,148
Gudiyattam "	26,847	...	26,847	1,686	25,161	37,500	4 "	1,074
Guntur "	68,807	...	68,807	5,269	63,538	1,09,000	4 "	2,752
Karur "	8,027	...	8,027	758	7,269	12,000	4 "	321
Kumbakonam "	(a) 9,392	...	9,392	2,214	7,178	21,000	4 "	376
Kurnool "	47,696	...	47,696	3,180	44,516	83,420	4 & 4½ "	1,982
Kodaikanal "	(a) 46,162	...	46,162	2,343	43,819	52,900	4 "	1,847
Madura "	1,09,474	...	1,09,474	11,964	97,510	2,35,500	4 & 4½ "	4,618
Mangalore "	6,584	...	6,584	1,217	5,367	12,000	4 "	203
Mannargudi "	6,729	...	6,729	1,334	5,395	13,000	4 "	269
Mayavaram "	4,475	17,000	21,475	1,054	20,421	27,000	4 "	436
Negapatam "	4,36,686	...	4,36,686	17,862	4,18,824	4,70,000	4 "	17,467
Nellore "	77,323	8,500	85,823	2,112	83,711	98,500	4 "	3,093
Ootacamund "	(a) 28,848	...	28,848	2,959	25,889	55,900	4 "	1,154
Palghat "	19,562	...	19,562	763	18,799	21,000	4 "	783
Periyakulam "	87,033	18,000	1,05,033	2,891	1,02,142	1,12,000	4 "	3,843
Rajahmundry "	(a) 90,811	...	90,811	6,418	84,393	1,12,000	4 "	3,632
Salem "	(a) 3,79,962	...	3,79,962	8,512	3,71,450	4,10,000	4 "	15,199
Tanjore "	1,27,333	...	1,27,333	8,571	1,18,762	2,52,100	4 & 4½ "	5,267
Tellicherry "	16,921	...	16,921	729	16,192	19,100	4 "	679
Trichinopoly "	1,08,544	...	1,08,544	10,756	97,788	2,50,500	4 & 4½ "	4,465
Tuticorin "	(a) 29,248	...	29,248	3,061	26,187	57,500	4 "	1,170
Vellore "	1,36,745	...	1,36,745	8,224	1,28,521	1,88,760	4 "	5,470
Vizagapatam "	(a) 1,39,461	26,500	1,65,961	7,396	1,58,565	2,50,000	4 & 4½ "	5,801
TOTAL	28,16,913	92,470	29,09,383	1,63,985	27,45,398			1,14,497

BOMBAY.											
Ahmednagar	Municipality	1,08,914	...	1,08,914	8,528	1,00,386	5,46,864	4	per cent.		2,876
Bandra	„	41,716	...	41,716	4,909	36,807	90,000	4 & 4½	„		1,832
Bhusaval	„	67,121	...	67,121	18,638	48,483	75,000	4	„		2,631
Bhingar	„	4,399	...	4,399	...	4,399	5,300	4	„		...
Dharwar	„	1,89,419	...	1,89,419	7,720	1,81,699	2,00,000	4	„		7,506
Dhulia	„	53,361	...	53,361	9,873	43,488	2,50,000	4	„		957
Gadag Bettigeri	„	(a)12,442	...	12,442	1,301	11,141	20,000	4	„		498
Gokak	„	(a)1,852	...	1,852	226	1,626	2,500	4	„		82
Honavar	„	1,437	...	1,437	561	876	5,000	4	„		52
Hubli	„	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4	„		6,600
Savda	„	...	20,000	20,000	...	20,000	20,000	4	„		...
Jalgaon	„	68,527	...	68,527	3,773	64,754	1,40,000	4	„		1,345
Lonavla	„	86,156	93,000	1,79,156	572	1,78,584	2,21,000	4	„		5,446
Nasik	„	1,37,506	...	1,37,506	3,201	1,34,305	1,50,000	4	„		5,473
Nargund	„	510	...	510	165	345	1,500	4	„		19
Panvel	„	26,229	...	26,229	2,461	23,768	59,000	4½	„		1,142
Roha Ashtami	„	5,249	...	5,249	649	4,600	8,000	4	„		203
Sangamner	„	(a)1,057	...	1,057	500	557	3,000	4	„		43
Sholapur	„	2,69,997	...	2,69,997	12	2,69,985	4,50,000	4	„		10,735
Karad	„	91,000	...	91,000	3,037	87,933	91,000	4	„		3,629
Jejuri	„	4,660	...	4,660	923	3,737	7,500	4	„		191
Chiplun	„	(a)4,249	...	4,249	264	3,985	5,000	4	„		156
Bijapur	„	1,63,947	...	1,63,947	6,396	1,57,551	1,76,000	4	„		6,553
Poona City	„	7,25,000	2,75,000	10,00,000	5,161	9,94,839	10,00,000	4	„		66,203
	TOTAL	22,29,748	3,88,000	26,17,748	78,900	25,38,848					1,24,172
BENGAL.											
Serajgunge	Municipality	(a)3,784	...	3,784	216	3,568	5,000	4	per cent.		149
Bankura	„	21,728	10,000	31,728	857	30,871	33,500	4	„		861
Basirhat	„	4,668	...	4,668	255	4,413	6,000	4	„		184
Baranagore	„	33,425	...	33,425	1,603	31,822	40,000	4	„		1,321
Barasat	„	11,354	...	11,354	649	10,705	15,000	4	„		448
Baruipur	„	12,838	...	12,838	700	12,138	17,000	4	„		507
Berhampur	„	1,397	...	1,397	685	712	6,000	4	„		50
Sherpur (Bogra)	„	1,579	...	1,579	430	1,149	4,000	4	„		63
Bhatpara	„	(a)56,733	...	56,733	2,877	53,856	70,000	4	„		2,241
Budge-Budge	„	15,598	...	15,598	1,095	14,503	20,000	4	„		613
Bansberia	„	624	...	624	306	318	1,200	4	„		22
Cossipore Chitpur	„	46,175	...	46,175	2,639	43,536	61,000	4	„		1,821
Darjeeling	„	8,46,919	...	8,46,919	44,133	8,02,786	11,25,585	4 & 4½	„		34,049
Katwa	„	15,000	...	15,000	...	15,000	30,000	4	„		...
Garulia	„	(a)25,214	...	25,214	1,271	23,943	31,000	4	„		996
Chandpur	„	14,496	...	14,496	524	13,972	15,000	4	„		580
Dacca	„	3,05,794	...	3,05,794	15,725	2,90,069	4,20,000	4 & 4½	„		12,310
Howrah	„	21,31,043	4,34,000	25,65,043	94,105	24,70,938	34,86,000	4	„		87,795
Faridpur	„	1,188	...	1,188	323	865	3,000	4	„		44
Jessore	„	59,577	15,000	74,577	2,393	72,184	80,000	4	„		2,359
Kurseong	„	31,345	...	31,345	7,507	23,838	35,000	4	„		628
Khulna	„	(a)10,190	...	10,190	548	9,642	13,000	4	„		402
	Carried over	36,50,669	4,59,000	41,09,669	1,78,841	39,30,828					1,47,443
		50,46,661	4,80,470	55,27,131	2,42,885	52,84,246					2,38,669

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of Provincial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1914.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward	Rs. 50,46,661	Rs. 4,80,470	Rs. 55,27,131	Rs. 2,42,885	Rs. 52,84,246	Rs.		Rs. 2,38,669
	36,50,669	4,59,000	41,09,669	1,78,841	39,30,828			1,47,443
BENGAL—*contd.*								
Chittagong Municipality	...	50,000	50,000	...	50,000	1,50,000	4 per cent.	...
Mohespur "	1,038	...	1,038	112	926	1,250	4 "	40
Manicktolla "	83,657	...	83,657	2,431	81,226	1,00,000	4 "	3,322
Kharar "	2,039	...	2,039	480	1,559	2,500	4 "	77
Kusthia "	10,000	...	10,000	334	9,666	10,000	4 "	397
Naihati "	4,290	...	4,290	196	4,094	5,000	4 "	170
Panihati "	(a)1,341	...	1,341	656	685	5,750	4 "	47
Narayangunge "	(a)1,39,988	...	1,39,988	7,267	1,32,721	1,75,000	4 "	5,528
Mymensing "	(a)21,262	...	21,262	1,110	20,152	26,000	4 "	840
Malda (English Bazar) "	1,372	...	1,372	253	1,119	2,500	4 "	55
Hugli Chinsura "	1,34,124	63,000	1,97,124	8,836	1,88,288	2,15,000	4 "	6,548
Barisal "	31,345	...	31,345	1,318	30,027	35,000	4 "	1,245
Ranaghat "	14,908	...	14,908	579	14,329	16,000	4 "	591
Jalpaiguri "	11,828	...	11,828	2,090	9,738	30,000	4 & 4½ "	457
Serampore "	38,575	...	38,575	1,395	37,180	40,000	4 "	1,529
South Barrackpur "	175	...	175	175	...	1,600	4 "	3
South Suburban "	(a)14,984	...	14,984	1,536	13,448	29,000	4 "	584
Tallygunge "	13,425	...	13,425	1,418	12,007	23,000	4 "	523
Titagarh "	50,459	...	50,459	4,431	46,028	78,000	4 "	1,983
Tangail "	...	10,000	10,000	...	10,000	10,000	4 "	...
TOTAL	42,25,479	5,82,000	48,07,479	2,13,458	45,94,021			1,71,382
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	8,79,105	...	8,79,105	82,153	7,96,952	18,31,320	4 & 4½ per cent.	34,182
Allahabad "	9,89,573	39,000	10,28,573	83,339	9,45,234	20,19,211	4 "	37,271
Bahraich "	...	50,000	50,000	...	50,000	1,00,000	4 "	992
Ballia "	33,438	30,000	63,438	2,342	61,096	80,000	4 "	1,314
Bareilly "	1,81,910	...	1,81,910	...	1,81,910	2,00,000	4 "	6,863
Benares "	28,32,323	50,000	28,82,323	46,663	28,35,660	34,84,891	4 "	1,13,308
Budaon "	42,898	...	42,898	1,960	40,938	50,000	4 "	1,696
Cawnpore "	(a) 11,68,199	...	11,68,199	59,658	11,08,541	22,62,000	4 "	46,174
Chandausi "	88,241	...	88,241	5,305	82,936	1,20,000	4 "	3,471
Dehra Dun "	1,98,259	1,99,015	3,97,274	7,634	3,89,640	4,69,000	4 "	13,219
Firozabad "	3,779	...	3,779	1,703	2,076	15,000	4 "	133
Fyzabad "	67,917	...	67,917	4,650	63,267	1,00,000	4 "	2,662
Hathras "	(a) 94,031	...	94,031	4,724	89,307	1,15,000	4 "	3,684
Hapur "	64,905	...	64,905	2,256	62,649	66,000	4 "	2,570
Jhansi "	37,272	...	37,272	1,448	35,824	40,000	4 "	1,476
Jaunpur "	1,25,655	...	1,25,655	6,003	1,19,652	1,50,000	4 "	4,965

Kashipur	3,334	...	3,334	249	3,085	6,500	4½ „	150
Khurja „	94,963	...	94,963	3,549	91,414	1,00,000	4 „	3,763
Pilibhit „	...	36,500	36,500	1,502	34,998	36,500	4 „	730
Lucknow „	19,08,146	50,000	19,58,146	83,202	18,75,944	27,66,000	4 „	75,706
Meerut „	4,21,296	...	4,21,296	26,563	3,94,733	7,50,000	4 „	16,589
Mirzapur „	4,78,422	...	4,78,422	22,251	4,56,171	5,63,000	4 „	18,913
Moradabad „	4,31,442	...	4,31,442	18,164	4,13,278	4,82,000	4 „	17,076
Mussooree „	(a) 12,50,465	18,000	12,68,465	45,917	12,22,548	15,17,000	4 & 4½ „	48,745
Nagina (Bijnor) „	30,262	...	30,262	1,735	28,527	40,000	4 „	1,191
Naini Tal „	(a) 2,92,912	...	2,92,912	13,785	2,79,127	4,75,000	4 „	11,575
Shahjahanpur „	20,000	...	20,000	20,000	...	20,000	4 „	73
Ujhani (Budaun) „	28,211	...	28,211	2,612	25,599	31,000	4 „	1,101
TOTAL	1,17,66,958	4,72,515	1,22,39,473	5,48,367	1,16,91,106			4,69,592
PUNJAB.								
Amritsar Municipality	7,85,049	4,50000	12,15,049	42,281	12,02,768	16,88,000	4 per cent.	31,802
Hoshiarpur „	25,000	...	25,000	4,000	21,000	25,000	4½ „	1,125
Dharamsala „	(a) 9,537	...	9,537	722	8,815	15,000	4 „	382
Lahore „	7,24,769	...	7,24,769	88,209	6,36,560	18,75,000	4 „	28,991
Murree „	57,666	...	57,666	3,477	54,189	1,00,000	4 „	2,307
Simla „	8,52,615	3,79,797	12,32,412	79,866	11,52,546	21,48,235	4 „	36,925
Umballa „	56,690	...	56,690	1,780	54,910	70,000	4 „	2,267
Hazro (Attock) „	(a) 6,423	...	6,423	800	5,623	8,000	5 „	284
Sialkot „	...	1,47,702	1,47,702	...	1,47,702	3,00,000	4 „	...
Shahpur (Bhera) „	...	20,000	20,000	...	20,000	20,000	4½ „	...
TOTAL	25,27,749	9,97,499	35,25,248	2,21,135	33,04,113			1,04,083
BURMA.								
Bassein Municipality	93,149	...	93,149	7,264	85,885	1,00,000	4 per cent.	...
Insein „	21,484	...	21,484	907	20,577	24,000	4 „	859
Akyab „	3,44,784	...	3,44,784	17,603	3,27,181	4,27,000	4 „	13,629
Allanmyo-Ywataung Municipality	7,879	...	7,879	584	7,295	10,000	4 „	315
Henzada Municipality	81,589	...	81,589	6,554	75,035	1,20,000	4 „	3,264
Kyaiklat „	80,928	...	80,928	3,385	77,543	90,000	4 „	3,237
Maubin „	3,552	...	3,552	1,138	2,414	12,000	4 „	131
Mergui „	8,181	8,000	16,181	409	15,772	18,000	4 „	327
Moulmein „	73,475	...	73,475	4,419	69,056	1,00,000	4 „	2,939
Myaungmya „	24,662	...	24,662	2,327	22,335	45,000	4 „	963
Myanaung „	8,354	...	8,354	790	7,564	25,000	4 „	334
Pakokku „	18,369	...	18,369	1,105	17,264	25,000	4 „	736
Prome „	82,165	...	82,165	7,757	74,408	1,50,000	4 „	3,210
Shwebo „	(a) 24,544	...	24,544	1,226	23,318	30,000	4 „	982
Tavoy „	11,861	...	11,861	592	11,269	14,500	4 „	475
Thaton „	4,466	...	4,466	422	4,044	7,000	4 „	179
Thayetmyo „	14,691	...	14,691	884	13,807	20,000	4 „	588
Toungoo „	(a) 37,794	70,000	1,07,794	6,919	1,00,875	1,30,000	4 „	1,512
Pegu „	30,748	32,000	62,748	1,194	61,554	65,000	4 „	1,218
Letpadan „	(a) 16,608	...	16,608	1,800	14,808	20,000	4 „	646
TOTAL	9,89,283	1,10,000	10,99,283	67,279	10,32,004			35,544
Carried over	2,45,56,130	26,42,484	2,71,98,614	12,93,124	2,59,05,490			10,19,270

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1914.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	2,45,56,130	26,42,484	2,71,98,614	12,93,124	2,59,05,490			10,19,270
BIHAR AND ORISSA.								
Bhagalpur Municipality	2,61,410	...	2,61,410	15,549	2,45,861	4,17,500	4 per cent.	10,302
Arrah „	68,939	...	68,939	5,497	63,442	1,20,000	4 „	2,703
Jamalpur „	9,557	...	9,557	1,104	8,453	11,335	4 „	371
Monghyr „	72,484	...	72,484	3,191	69,293	78,500	4 „	2,868
Gaya „	96,655	...	96,655	3,479	93,176	1,00,000	4 „	3,832
Muzafferpur „	34,790	...	34,790	3,041	31,749	70,000	4 & 4½ „	1,516
Patna „	1,83,613	...	1,83,613	15,646	1,67,967	3,74,000	4 & 4½ „	7,980
Puri „	38,898	...	38,898	2,121	36,777	50,000	4 „	1,535
Purnea „	13,434	...	13,434	565	12,869	15,000	4 „	532
Ranchi „	18,151	5,000	23,151	2,479	20,672	31,000	4 „	702
Giridih „	778	...	778	129	649	1,300	4 „	30
Hazaribagh „	20,000	...	20,000	669	19,331	20,000	4 „	793
Sahebgunje „	33,227	...	33,227	1,242	31,985	35,000	4 „	1,317
TOTAL	8,51,936	5,000	8,56,936	54,712	8,02,224			34,481
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	6,300	...	6,300	6,300	...	1,26,000	*Nil*	...
Arvi „	11,105	75,000	86,105	1,404	84,701	1,75,000	4 per cent.	430
Bhandara „	10,874	...	10,874	2,141	8,733	35,000	4 „	435
Burhanpore „	25,155	...	25,155	1,199	23,956	30,000	4 „	994
Harda „	83,289	50,000	1,33,289	3,650	1,29,639	1,95,000	4 „	3,295
Buldana „	...	7,000	7,000	...	7,000	10,000	4 „	...
Jubbulpore „	3,98,207	...	3,98,207	22,065	3,76,142	5,20,000	4 „	15,970
Khandwa „	1,65,065	...	1,65,065	16,473	1,48,592	3,60,000	4 „	6,440
Nagpur „	(*a*)13,05,324	1,20,000	14,25,324	46,176	13,79,148	18,87,955	4 „	51,731
Raipur „	(*a*)35,686	...	35,686	4,091	31,595	48,000	4 & 4½ „	1,412
Wardha „	1,49,094	...	1,49,094	8,957	1,40,137	1,95,000	4 „	5,897
Drug Notified Areas	4,765	...	4,765	607	4,158	6,500	4½ „	214
Seoni Municipality	24,172	...	24,172	1,019	23,153	27,000	4 „	967
Saoner „	3,114	...	3,114	469	2,645	4,000	4 „	120
Amraoti Camp „	10,370	...	10,370	1,129	9,241	12,500	4 „	412
Chhindwara „	20,000	5,000	25,000	...	25,000	30,000	4 „	920
Sansar „	5,000	...	5,000	250	4,750	5,000	4 „	200
Pandhurna „	5,000	...	5,000	168	4,832	5,000	4 „	200
Damoh „	...	10,000	10,000	...	10,000	1,75,000	4 „	...
TOTAL	22,62,520	2,67,000	25,29,520	1,16,098	24,13,422			89,637
ASSAM.								
Dhubri Municipality	25,000	...	25,000	2,082	22,918	25,000	4 per cent.	1,000
Gauhati „	16,992	...	16,992	2,582	14,410	35,830	4 „	680
Shillong „	2,000	...	2,000	1,000	1,000	10,000	4 „	80
TOTAL	43,992	...	43,992	5,664	38,328			1,760
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	2,77,14,578	29,14,484	3,06,29,062	14,69,598	2,91,59,464			11,45,148

LOANS TO PORT FUNDS.								
BOMBAY.								
Karachi Port Trust	(a)7,89,176	...	7,89,176	1,03,753	6,85,423	22,61,500	4½ per cent.	34,359
Aden Port Trust	(a)10,27,003	...	10,27,003	47,218	9,79,785	12,00,000	4 „	41,080
TOTAL	18,16,179	...	18,16,179	1,50,971	16,65,208			75,439
BENGAL.								
Chittagong Port Fund	5,69,462	...	5,69,462	13,394	5,56,068	6,25,500	4 per cent.	22,778
BURMA.								
Moulmein	83,384	...	83,384	12,571	70,813	2,00,000	4 per cent.	3,335
Tavoy	47,073	25,000	72,073	1,197	70,876	77,000	4 „	1,734
TOTAL	1,30,457	25,000	1,55,457	13,768	1,41,689			5,069
TOTAL LOANS TO PORT FUNDS . Rs.	25,16,098	25,000	25,41,098	1,78,133	23,62,965			1,03,286
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
MADRAS.								
Taluk Board, Erode	6,463	...	6,463	975	5,488	10,000	4 per cent.	259
District Board, Chittoor	...	20,000	20,000	...	20,000	20,000	4 „	...
TOTAL	6,463	20,000	26,463	975	25,488			259
BOMBAY.								
Dharwar District Local Board	52,062	...	52,062	7,542	44,520	1,60,000	4½ per cent.	2,230
District Local Board, East Khandesh	4,82,356	1,50,000	6,32,356	17,505	6,14,851	6,50,000	4 „	23,643
District Local Board, West Khandesh	34,999	15,000	49,999	723	49,276	68,000	4 „	1,687
TOTAL	5,69,417	1,65,000	7,34,417	25,770	7,08,647			27,560
BENGAL.								
Darjeeling Road Committee	41,458	...	41,458	5,709	35,749	1,00,000	4 per cent.	1,602
Jessore District Board	(a) 50,437	...	50,437	2,769	47,668	55,000	4 „	1,990
Rungpur „	42,986	...	42,986	3,802	39,184	75,000	4 „	1,682
Murshidabad „	43,807	...	43,807	2,218	41,589	54,000	4 „	1,730
24-Pergunnas „	16,30,051	...	16,30,051	2,129	16,27,922	16,33,091	4 „	2,257
Dinajpur „	1,07,973	...	1,07,973	5,090	1,02,883	1,28,000	4 „	4,269
TOTAL	19,16,712	...	19,16,712	21,717	18,94,995			13,530
Carried over	24,92,592	1,85,000	26,77,592	48,462	26,29,130			41,349

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*contd.*

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*contd.*	Amount 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	24,92,592	1,85,000	26,77,592	48,462	26,29,130			41,349
United Provinces of Agra and Oudh.								
Farukhabad	44,000	...	44,000	...	44,000	44,000	4 per cent.	853
Mirzapur	55,610	...	55,610	4,923	50,687	58,000	4 „	2,171
Shahjahanpur District Board	1,80,000	40,000	2,20,000	9,998	2,10,002	2,20,000	4 „	6,934
Bisauli Town Area (Budaun)	...	1,000	1,000	41	959	1,000	4 „	20
Total	2,79,610	41,000	3,20,610	14,962	3,05,648			9,978
Punjab.								
Karnal District Board	20,775	...	20,775	5,585	15,190	95,000	4 per cent.	831
Burma.								
Taunggyi Town Fund	7,740	...	7,740	1,823	5,917	27,000	4 per cent.	310
Bihar and Orissa.								
Gaya Lodging House Fund	1,00,000	...	1,00,000	1,655	98,345	1,00,000	4 per cent.	2,384
Mozufferpore	(*a*) 3,00,455	50,000	3,50,455	18,717	3,31,738	4,65,000	4 & 4½ „	11,884
Ranchi	...	50,000	50,000	...	50,000	50,000	4 „	...
Champaran	(*a*) 30,312	...	30,312	3,285	27,027	50,000	4 „	1,180
Jharia Mines Board Fund	...	40,000	40,000	...	40,000	40,000	4 „	...
Deoghar	8,275	...	8,275	552	7,723	12,000	4 „	325
Total	4,39,042	1,40,000	5,79,042	24,209	5,54,833			15,773
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	32,39,759	3,66,000	36,05,759	95,041	35,10,718			68,241
LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
Madras.								
Salvation Army property Company	...	10,000	10,000	...	10,000	10,000	4 per cent.	...
Zamindar Punganur	...	64,578	64,578	...	64,578	1,00,000	4 „	...
Total	...	74,578	74,578	...	74,578			...
Bombay. *Landholders, etc.*								
Maleks of Thasra	7,410	...	7,410	—*66*	7,476	15,000	6¼ per cent.	1,880
Sultan Sir Ahmad Fadthli	...	3,000	3,000	600	2,400	3,000	*Nil.*	...
P. V. Bhiladvala, a Forest Contractor	14,999	...	14,999	2,500	12,499	20,000	6¼ per cent.	938
Sardar Bhivrao Madhavarao Potnis	41,285	...	41,285	1,713	39,572	50,000	6 „ „	2,472
Mir Hussain Ali Khan	...	300	300	150	150	300	*Nil.*	...
Mir Suhrab Khan	...	8,000	8,000	...	8,000	8,000	*Nil.*	...
Total	63,694	11,300	74,994	4,897	70,097			5,290

NATIVE STATES.

KATHIAWAR AGENCY.

Jurisdictional States:—

1. *Jhalawad Prant.*

Dharangdhra	4,57,762	...	4,57,762	25,342	4,32,420	24,658
Wadhwan	55,228	...	55,228	55,228	...	7,435
Sayla	(a)50,327	...	50,327	5,467	44,860	2,056
Chuda	1,34,595	...	1,34,595	19,457	1,15,138	5,543
Muli	6,825	...	6,825	444	6,381	495
Vanod	30,349	...	30,349	30,349	...	1,625
Thakur Mia Hamir Khan	1,625	...	1,625	435	1,190	65
Vithalgodh	18,809	...	18,809	18,589	220	910
Khachar Surag Sadul of Chotila	25,680	...	25,680	1,363	24,317	1,037
Khachar Amra Sanga of Sanosra	6,545	...	6,545	417	6,128	268
Khachar Bhan Sanga of Sanosra	6,045	...	6,045	435	5,610	250
Khachar Jiwa Mesur of Anandpur	19,621	...	19,621	...	19,621	500
Khachar Desa Bhoj of Anandpur	(a) 27,059	...	27,059	...	27,059	664
The Kherana Mulgirasias	4,610	...	4,610	112	4,498	203
The Dakwadla Mulgirasias	1,428	...	1,428	182	1,246	83
The Khantdi Mulgirasis	1,465	...	1,465	...	1,465	20
The Fulzar Mulgirasias	1,051	...	1,051	66	985	44
Bhoika.						
Jamsingji Vanabhai	(a) 1,335	...	1,335	191	1,144	53
Chandra Singhji Bapubha	3,375	...	3,375	259	3,116	140
Gajsinghji Atabhai	3,061	...	3,061	273	2,788	128
Mulubhai Rai Singhji	1,471	...	1,471	342	1,129	59
Raj Malji Jeshibhai	1,115	...	1,115	256	859	45
Other States	(a) 13,956	...	13,956	4,309	9,647	525
Total Jhalawad Prant	8,73,337	...	8,73,337	1,63,516	7,09,821	46,806
2. *Halar Prant.*						
Nawanagar	7,10,000	...	7,10,000	1,60,519	5,49,481	39,481
Wankaner	1,81,669	...	1,81,669	89,810	91,859	8,190
Dhrol	1,02,060	...	1,02,060	31,837	70,223	3,163
Maliya	76,466	...	76,466	50,150	26,316	4,405
Kotda Sangani	1,91,340	...	1,91,340	21,128	1,70,212	8,871
Gavridad	12,007	...	12,007	4,066	7,941	488
Pal	14,937	...	14,937	2,387	12,550	613
Gadhka	30,857	...	30,857	...	30,857	...
Lodhika:—						
Jadeja Dansingji	(a 9,616	...	9,616	8,523	1,093	477
Ratan Sinhji	12,431	...	12,431	3,970	8,461	530
Other States	(a) 1,698	...	1,698	1,347	351	99
Carried over { Halar Prant	13,43,081	...	13,43,081	3,73,737	9,69,344	66,317
Carried over { Kathiawar Agency	8,73,337	...	8,73,337	1,63,516	7,09,821	46,806

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued*.

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—*contd.*	Amount, 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY—*contd.*								
Jurisdictional States—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward . { Kathiawar Agency / Halar Prant }	8,73,337	...	8,73,337	1,63,516	7,09,821			46,806
	13,43,081	...	13,43,081	3,73,737	9,69,344			66,817
2. *Halar Prant*—concld.								
Vadali :—								
Jadeja Jiyaji Pathaji	(*a*) 3,553	...	3,553	1,199	2,354			169
Do. Bowaji Veraji	736	...	736	736	...			148
Rajpara :—								
Bhawatsingh Raghabhai	1,071	...	1,071	571	500			57
Other States	(*a*) 1,151	1	1,152	952	200			66
Total Halar Prant .	13,49,592	1	13,49,593	3,77,195	9,72,398			66,757
3. *Sorath Prant.*								
Jetpur :—								
Vala Unad Godad	20,764	...	20,764	3,676	17,088			
Do. Vajsur Punja	11,422	...	11,422	2,362	9,060			995
Do. Ala Bhima	44,088	...	44,088	4,213	39,875			638
Vala Vajsur Valera	28,741	...	28,741	2,661	26,080			1,786
Khan Shri Sherbuland Khanji	216	...	216	215	1			1,339
								54
Dedan :—								
Katila Unad Bhan	(*a*) 9,378	...	9,378	2,928	6,450			473
Do. Surag Bhim	(*a*) 5,385	...	5,385	782	4,603			218
Do. Naja Raning	12,723	...	12,723	613	12,110			520
Do. Jaitmal Champraj	9,152	...	9,152	601	8,551			368
Vala Jasa Rukhad of Jetpur	30,488	...	30,488	29,010	1,478			1,478
Valas Ram Harsur of Khari Bagasra	27,037	...	27,037	7,409	19,628			1,734
Do. Ram and Vira Mulu of Bagasra	33,377	...	33,377	6,500	26,877			...
Total Sorath Prant .	2,32,771	...	2,32,771	60,970	1,71,801			9,603

4. Gohelwal Prant.								
Vala State	1,53,235	...	1,53,235	...	1,53,235			...
Katda Pitha :—								
Vala Khoda Champraj	1,468	...	1,468	1,305	163			61
Do. Laxman Amra	1,750	...	1,750	1,750	...			121
Do. Samat Garkha	1,329	...	1,329	1,329	...			63
Do. Mansia Chomla	3,192	...	3,192	369	2,823			131
Do. Desa and Ram Bhim	5,713	...	5,713	470	5,243			227
Do. Bhaya Hathia	9,944	...	9,944	764	9,180			49
Other States	2,189	...	2,189	1,459	730			100
Bhadli :—								
Khachar Lakha Kala	2,330	...	2,330	260	2,070			95
Do. Dada Kala	2,807	...	2,807	303	2,504			128
Do. Ebhal Ram	4,816	...	4,816	782	4,034			215
Do. Raw Bhim	1,362	...	1,362	...	1,362			...
Other States	1,112	...	1,112	140	972			56
Itaria :—								
Khachar Ram Devait	9,034	...	9,034	29	9,005			379
Do. Sadul Devait	2,701	...	2,701	1,230	1,471			120
Do. Mota Jiva	(a) 451	...	451	451	...			39
Vankia :—								
Khachar Surag Vikamshi	3,670	...	3,670	2,651	1,019			258
Other States	(a) 2,261	...	2,261	442	1,819			95
Kariana :—								
Khachar Luna Devait	4,916	...	4,916	462	4,454			198
Do. Kala Raja	1,315	...	1,315	162	1,153			53
Do. Bhoka Raja	1,225	...	1,225	161	1,064			49
Do. Bhura Bhoj	1,285	...	1,285	161	1,124			52
Do. Mulu Bhoj	15,509	...	15,509	...	15,509			...
Total Gohelwal Prant	2,33,614	...	2,33,614	14,680	2,18,934			2,489
Total Jurisdictional States	26,89,314	1	26,89,315	6,16,361	20,72,954	(b)	4 per cent.	1,25,655
Kathiawar Agency—Non-jurisdictional States	10,20,368	...	10,20,368	1,43,216	8,77,152	(b)	4 and 5 per cent.	42,321
TOTAL KATHIAWAR AGENCY—Carried over	37,09,682	1	37,09,683	7,59,577	29,50,105			1,67,976

(a) Differs from last year's closing balance for corrections since made.

(b) Loans were not separately sanctioned. The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor in Kathiawar to meet advances according to requirements.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—*contd.*	Amount 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount Interest received and credited to Revenue.
Bombay—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹
Total Kathiawar Agency—Brought forward	37,09,682	1	37,09,683	7,59,577	29,50,106			1,67,676
Mahi Kantha Agency.								
Jurisdictional States:—*contd.*								
Ambliara	13,120	...	13,120	3,000	10,120	17,915	4 per cent.	615
Dabha	8,508	...	8,508	714	7,794	9,150	4 „	286
Gabat	1,451	...	1,451	388	1,063	2,371	4 „	68
Hapa	529	...	529	498	31	1,141	4 „	31
Idar	5,25,274	20,000	5,45,274	57,957	4,87,317	11,08,910	4 „	22,043
Ilol	...	...	...	...	...	8,915	4 „	1
Katosan	(*a*) 18,671	...	18,671	2,450	16,221	21,519	4 „	851
Khadal	...	...	...	...	...	6,727	4 „	1
Magodi	...	...	...	...	...	3,636	4 „	125
Malpur	9,492	...	9,492	1,394	8,098	26,000	4 „	406
Pethapur	...	...	...	...	...	3,900	4 „	1
Punadra	(*a*) 4,440	...	4,440	1,000	3,440	6,800	4 „	219
Ranasan	6,596	...	6,596	1,246	5,350	8,624	4 „	...
Rupal	8,802	...	8,802	838	7,964	9,327	4 „	208
Sathamba	9,605	...	9,605	1,500	8,105	13,605	4 „	455
Vedagaum	4,860	...	4,860	860	4,000	6,650	4 „	226
Valasna	828	...	828	755	73	2,496	4 „	65
Vasna	6,453	...	6,453	723	5,730	16,013	4 „	277
Non-Jurisdictional Estates	69,678	...	69,678	19,487	50,191	1,74,171	5 „	8,069
Total Mahi Kantha Agency	6,88,307	20,000	7,08,307	92,810	6,15,497			33,947
Rewa Kantha Agency.								
Jurisdictional States:—								
Chhatra Singhji Rai Singhji	...	...	...	...	...	3,552	4 per cent.	28
Sunth	76,400	...	76,400	16,402	59,998	1,50,000	4 „	3,598
Other States	104	...	104	104	...	502	4 „	16
Non-Jurisdictional Estates	14,226	...	14,226	6,687	7,539	33,030	5 „	1,110
Total Rewa Kantha Agency	90,730	...	90,730	23,193	67,537			4,752

Palanpur Agency.									
Jurisdictional States :—									
Waghela Godadsinghji of Thara	2,846	...	2,846	838	2,008	20,917	4	„	126
Chaman Singhji of Deodar	...	...	...	...	...	37,138	4	„	2
Khanji of Deodar	(a)6,394	...	6,394	...	6,394	30,876	4	„	...
Tharad	91,871	...	91,871	10,000	81,871	1,56,392	4	„	3,849
Palanpur	5,33,319	...	5,33,319	57,307	4,76,012	15,29,897	4	„	22,693
Radhanpur	6,47,904	...	6,47,904	47,029	6,00,875	7,25,359	4	„	27,971
Warahi	(a)16,112	...	16,112	1,267	14,845	21,111	4	„	733
Wao	12,308	...	12,308	4,524	7,784	48,762	4	„	476
Waghalu Javansinghji of Thara	1,653	...	1,653	318	1,335	2,000	4	„	82
Bai Genkuvarbai (widow of Bhupatsinghji) of Thara	1,553	...	1,553	418	1,135	2,053	4	„	82
Non-Jurisdictional Estates	1,09,123	...	1,09,123	27,878	81,245	2,10,385	5	„	8,189
TOTAL PALANPUR AGENCY	14,23,083	...	14,23,083	1,49,579	12,73,504				64,203
Bijapur Agency.									
Jurisdictional States :—									
Jath	2,37,976	...	2,37,976	61,429	1,76,547	3,69,328	4	„	9,395
Surat Agency.									
Jurisdictional States :—									
Sachin	1,62,083	...	1,62,083	...	1,62,083	2,29,750	4½	„	11,318
TOTAL NATIVE STATES	63,11,861	20,001	63,31,862	10,86,588	52,45,274				2,91,591
TOTAL LANDHOLDERS (see p. 340)	63,694	11,300	74,994	4,897	70,097				5,290
TOTAL BOMBAY	63,75,555	31,301	64,06,856	10,91,485	53,15,371				2,96,881
BENGAL.									
Prince Yusuf Mirza	1,006	...	1,006	265	741	1,500	4 per cent.		35
Kurmi Wards Estates	18,240	...	18,240	3,062	15,178	59,000	4	„	730
Prince Jehan Kadir Mirza	3,718	...	3,718	3,718	...	80,000	4	„	66
Maharaja Sir Prodyot Kumar Tagore	32,47,983	..	32,47,983	3,62,194	28,85,789	50,00,000	4	„	1,22,552
Prince Dilwar Jah Mirza	3,500	...	3,500	1,200	2,300	8,000	*Nil.*		...
Nawab of Dacca	14,62,300	...	14,62,300	27,105	14,35,195	16,25,000	3½ & 3 per cent.		24,636
TOTAL	47,36,747	...	47,36,747	3,97,544	43,39,203				1,48,019
UNITED PROVINCES OF AGRA AND OUDH.									
Sardhana Estate (Meerut)	(a) 3,28,855	...	3,28,855	27,750	3,01,105	(b) 10,00,000	1 to 6 per cent.		
Ajodhya „ (Fyzabad)	25,00,000	...	25,00,000	...	25,00,000	25,00,000	4 per cent.		7,889
Konga „ (Mirzapur)	3,117	...	3,117	251	2,856	4,500	4½	„	1,00,000
Babus of Narhi (Ballia)	1,05,247	...	1,05,247	2,714	1,02,533	1,17,445	3½	„	140
Murarmau Estate (Rae Bareli)	11,80,000	...	11,80,000	25,364	11,54,636	12,00,000	4	„	3,660
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	...	43,000	43,000	4,933	38,067	43,000	4½	„	70,765
Shrimant Sada Sheo Rao (Bareilly)	...	45,000	45,000	4,913	40,087	45,000	4½	„	407
Rampur Muttra Estate (Sitapur)	...	3,04,197	3,04,197	...	3,04,197	3,04,197	6	„	426
Patti Sarfabad Hisa IX Estate (Partabgarh)	...	1,04,390	1,04,390	...	1,04,390	1,04,390	5½	„	...
Oel Estate (Kheri)	...	2,73,392	2,73,392	...	2,73,392	2,73,392	6	„	...
TOTAL	41,17,219	7,69,979	48,87,198	65,935	48,21,263				...
									1,83,287

(a) Differs from last year's closing balance for corrections since made.

(b) Apart of the loan does not bear any interest.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interes received and credited to Revenue.
	£	£	£	£	£	£	£	£
LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—contd.								
PUNJAB.								
Nawab Saadat Ali Khan and Kalab Ali Khan of Kamalia	3,135	...	3,135	3,135	...	1,00,000	4 per cent.	165
Siraj Uddin Haider of Furrukhnagar	(a) 35,944	...	35,944	1,628	34,316	40,000	4 „	1,409
TOTAL	39,079	...	39,079	4,763	34,316			1,574
BURMA.								
Loans to Landholders and other Notabilities	(a) 25,488	8,715	34,203	11,530	22,673	23,785	*Nil*	547
Loans to Native Chiefs	31,279	...	31,279	4,956	26,323	44,000	4 & 5 per cent.	1,544
TOTAL	56,767	8,715	65,482	16,486	48,996			2,091
BIHAR AND ORISSA.								
Bagaina Encumbered Estate	3,371	...	3,371	622	2,749	8,000	4 per cent.	135
Deogan „ „	23,176	...	23,176	6,573	16,603	67,000	4 „	927
Nawada State	2,46,983	...	2,46,983	18,209	2,28,774	3,00,000	3½ „	8,413
Two sons of the late Maulvi Khoda Buksh, C.I.E.	—52	...	—52	—52	...	4,000	*Nil.*	...
TOTAL	2,73,478	...	2,73,478	25,352	2,48,126			9,475
CENTRAL PROVINCES AND BERAR.								
Loans to the Bishop of Nagpur	35,772	2,920	38,692	...	38,692	38,692	4 per cent.	1,232
Loans to Changbhakar State	...	5,000	5,000	1,850	3,150	5,000	4 „	150
TOTAL	35,772	7,920	43,692	1,850	41,842			1,382
ASSAM.								
Siem of Cherra	6,000	...	6,000	1,500	4,500	15,000	4 per cent.	241
Loans to Manipur State	1,75,000	...	1,75,000	14,576	1,60,424	1,75,000	4 „	7,000
TOTAL	1,81,000	...	1,81,000	16,076	1,64,924			7,241
TOTAL LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,58,15,617	8,92,493	1,67,08,110	16,19,491	1,50,88,619			6,49,950

ADVANCES UNDER SPECIAL LAWS.								
BOMBAY.								
Kaira and Panch Mahals Thakors	1,13,284	24,394	1,37,678	21,642	1,16,036	4,04,166	4, 5 & 6½ per cent.	9,119
Ahmedabad Talukdars	5,46,549	57,707	6,04,256	76,013	5,28,243	11,08,188	4, 5 & 6¼ „	30,602
Broach Thakors	48,996	1,255	50,251	5,227	45,024	85,176	5 & 6¼ „	2,920
TOTAL	7,08,829	83,356	7,92,185	1,02,882	6,89,303			42,641
BENGAL.								
Drainage and Embankment Advances	1,85,257	71,239	2,56,496	45,078	2,11,418			2,150
UNITED PROVINCES OF AGRA AND OUDH.								
Bundelkhand Encumbered Estates Act	(a)15,37,749	327	15,38,076	40,311	14,97,765			63,581
BURMA.								
Advances to Damin Fishermen	240	4,150	4,390	40	4,350			4
BIHAR AND ORISSA.								
Drainage and Embankment Advances	40,760	52,454	93,214	5,795	87,419			70
Advances under the Public Demand Recovery Act of 1895	30,717	251	30,968	10,483	20,485			1,440
TOTAL	71,477	52,705	1,24,182	16,278	1,07,904			1,510
TOTAL ADVANCES UNDER SPECIAL LAWS	25,03,552	2,11,777	27,15,329	2,04,589	25,10,740			1,09,886
ADVANCES TO CULTIVATORS.								
MADRAS.								
Advances for improvement of land	(a)32,64,636	3,67,893	36,32,529	3,15,971	33,16,558			1,61,680
Advances for relief of Agriculturists and other purposes	(a)17,37,969	4,89,998	22,27,967	3,19,558	19,08,409			1,01,980
Loans to Co-operative Credit Societies	25,710	...	25,710	4,585	21,125			1,124
TOTAL	50,28,315	8,57,891	58,86,206	6,40,114	52,46,092			2,64,784
BOMBAY.								
Advances for improvement of land Advances for relief of Agriculturists and other purposes	1,24,81,535	18,76,250	1,43,57,785	33,96,998	1,09,60,787			8,30,131
Loans to Co-operative Credit Societies	2,61,414	14,599	2,76,013	25,493	2,50,520			9,690
TOTAL	1,27,42,949	18,90,849	1,46,33,798	34,22,491	1,12,11,307			8,39,821
Carried over	1,77,71,264	27,48,740	2,05,20,004	40,62,605	1,64,57,399			11,40,605

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1915, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1914.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*contd.*								
Brought forward	₹ 1,77,71,264	₹ 27,48,740	₹ 2,05,20,004	₹ 40,62,605	₹ 1,64,57,399			₹ 11,04,605
BENGAL.								
Advances for improvement of land	2,11,762	23,536	2,35,298	93,288	1,42,010			10,070
Advances for relief of Agriculturists and other purposes	6,79,942	1,94,506	8,74,448	1,49,555	7,24,893			19,294
Loans to Co-operative Credit Societies	78,996	916	79,912	10,400	69,512			2,216
TOTAL	9,70,700	2,18,958	11,89,658	2,53,243	9,36,415			31,580
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	86,44,659	26,33,413	1,12,78,072	8,13,773	1,04,64,299			3,86,552
Advances for relief of Agriculturists and other purposes	1,10,82,193	83,50,633	1,94,32,826	62,31,758	1,32,01,068			5,26,639
Loans to Co-operative Credit Societies	26,320	2,55,557	2,81,877	1,16,622	1,65,255			1,898
TOTAL	1,07,53,172	1,12,39,603	3,09,92,775	71,62,153	2,38,30,622			9,15,089
PUNJAB.								
Advances for improvement of land	15,27,057	2,73,298	18,00,355	2,28,087	15,72,268			83,736
Advances for relief of Agriculturists and other purposes	(a)5,16,404	3,65,481	8,81,885	3,79,825	5,02,060			25,368
Loans to Co-operative Credit Societies	64,595	1,06,000	1,70,595	5,278	1,65,317			2,428
TOTAL	21,08,056	7,44,779	28,52,835	6,13,190	22,39,645			1,11,582
BURMA.								
Advances for improvement of land	30,311	21,450	51,761	13,974	37,787			1,624
Advances for relief of Agriculturists and other purposes	9,72,911	11,93,484	21,66,395	8,39,415	13,26,980			77,600
Loans to Co-operative Credit Societies	3,05,013	25,000	3,30,013	56,452	2,73,561			8,373
TOTAL	13,08,235	12,39,934	25,48,169	9,09,841	16,38,328			87,597
BIHAR AND ORISSA.								
Advances for improvement of land	6,86,049	1,13,787	7,99,836	3,80,004	4,19,832			31,067
Advances for relief of Agriculturists and other purposes	6,08,336	7,21,115	13,29,451	3,89,173	9,40,278			85,987
Loans to Co-operative Credit Societies	7,715	1,010	8,725	1,556	7,169			359
TOTAL	13,02,100	8,35,912	21,38,012	7,70,733	13,67,279			1,17,413
CENTRAL PROVINCES AND BERAR.								
Advances for improvementof land	(a)13,94,743	4,12,773	18,07,516	2,30,157	15,77,359			
Advances for relief of Agriculturists and other purposes	(a)7,00,882	17,64,410	24,65,292	8,04,674	16,60,618			
Loans to Co-operative Credit Societies	250	67	317	117	200			
TOTAL	20,95,875	21,77,250	42,73,125	10,34,948	32,38,177			97,930

ASSAM.								
Advances for improvement of land	...	1,000	1,000	...	1,000			15
Advances for relief of Agriculturists and other purposes	8,52,079	88,038	9,40,117	2,01,487	7,38,630			55,414
Loans to Co-operative Credit Societies	40,048	200	40,248	8,478	31,770			1,977
TOTAL	8,92,127	89,238	9,81,365	2,09,965	7,71,400			57,406
TOTAL ADVANCES TO CULTIVATORS ₹	4,62,01,529	1,92,94,414	6,54,95,943	1,50,16,678	5,04,79,265			25,23,202
MISCELLANEOUS LOANS AND ADVANCES.								
BOMBAY.								
Loans to Rabaries (cattle Graziers)	6,562	...	6,562	4,394	2,168			892
Other Miscellaneous Loans –								
St. Joseph's Foundling Home	...	50,000	50,000	...	50,000			...
TOTAL	6,562	50,000	56,562	4,394	52,168			892
UNITED PROVINCES OF AGRA AND OUDH.								
Proprietors of the Babhnauli concern for establishment of Central Sugar Factory (Gorakhpur)	7,00,000	...	7,00,000	...	7,00,000	7,00,000	5 per cent.	...
Secretary, Salvation Army, for improving the silk industry (Moradabad)	...	1,000	1,000	...	1,000	1,000	4 „ „	...
TOTAL	7,00,000	1,000	7,01,000	...	7,01,000			...
PUNJAB.								
Advances for replacement of Brood mares in the Jhelum Colony	65,143	34,315	99,458	39,766	59,692	50,000	4 per cent.	1,964
Advances for replacement of Camels in the Chenab Colony	57,250	25,000	82,250	25,150	57,100	25,000	4 „ „	2,031
Advances to Salvation Army at Ludhiana	2,500	...	2,500	...	2,500	5,000	6¼ „ „	...
Advances to poorer inhabitants at Dera Ghazi Khan	(a) 48,869	...	48,869	14,768	34,101			2,581
TOTAL	1,73,762	59,315	2,33,077	79,684	1,53,393			6,576
TOTAL MISCELLANEOUS LOANS AND ADVANCES	8,80,324	1,10,315	9,90,639	84,078	9,06,561			7,468
GRAND TOTAL ₹	9,88,71,457	2,38,14,483	12,26,85,940	1,86,67,608	10,40,18,332			46,07,181
Grand Total converted into £ at ₹15=£1 £	6,591,431	1,587,632	8,179,063	1,244,507	6,934,556			307,145
Distribution of the Grand Total—								
Madras	(a)78,51,691	10,44,939	88,96,630	8,05,074	80,91,556			(b) 3,79,540
Bombay	(a)2,44,49,239	26,08,506	2,70,57,745	48,76,893	2,21,80,852			14,07,466
Bengal	1,26,04,357	8,72,197	1,34,76,554	9,44,434	1,25,32,120			3,89,439
United Provinces of Agra and Oudh	3,81,54,708	1,25,24,424	5,06,79,132	78,31,728	4,28,47,404			16,41,527
Punjab	(a)48,69,421	18,01,593	66,71,014	9,24,357	57,46,657			2,24,646
Burma	24,92,722	13,87,799	38,80,521	10,09,237	28,71,284			1,30,615
Bihar and Orissa	29,38,033	10,33,617	39,71,650	8,91,284	30,80,366			1,78,652
Central Provinces and Berar	43,94,167	24,52,170	68,46,337	11,52,896	56,93,441			1,88,949
Assam	11,17,119	89,238	12,06,357	2,31,705	9,74,652			66,407

(a) Differs from last year's closing balance for corrections since made.
(b) Exclusive of ₹56,873, being the interest on Loans to Local Board's for Railway Construction (*vide* Account No. 91, page 350).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1915, and the amount of such LOANS at the commencement and close of the Year.

		Amount, 1st April 1914.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1915.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		₹	₹	₹	₹	₹	₹		₹
MADRAS.									
Imperial.									
Tanjore District Board Railway		9,70,403	...	9,70,403	32,583	9,37,815	12,34,720	4 per cent.	38,491
Converted into £ at R15=£1	£	64,693	...	64,693	2,172	62,521			2,566
Provincial.									
Kristna		14,41,270	...	14,41,270	78,575	13,62,695	18,52,636	4 per cent.	56,873
Converted into £ at R15=£1	£	96,085	...	96,085	5,239	90,846			3,792
TOTAL	₹	24,11,673	...	24,11,673	1,11,163	23,00,510			95,364
Total converted into £ at R15=£1	£	160,778	...	160,778	7,411	153,367			6,358

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1st April 1914. Debits.	Credits.	No. of Item.
His Majesty's Imperial Government.	£	£	
Expenditure in India in connection with Expeditionary Forces—			
To Europe	...	..	1
„ East Africa	...	...	2
„ Mesopotamia	...	...	3
„ Egypt	...	...	4
Despatch of Troops to Mauritius	...	...	5
Expenditure in India not allocated to a particular Force	...	...	6
Expenditure in India in connection with War Services not allocated to expeditionary Forces	...	...	7
Recoveries on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	...	...	8
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East Indian Station	(a)51,336	...	9
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	(a)10,711	...	10
Enlistment of Natives of India for service in the Colonies	244	...	11
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	(a)3,321	...	12
Postal and Money Order Transactions	138,033	...	13
Little Basses Light Vessel Dues	...	1,564	14
Balances of Shipping Masters' Accounts	...	1,219	15
Expenses in India in connection with the Indian Force in North China	...	945	16
Ditto ditto employment of a Mountain Battery in Egypt	(a)1,813	...	17
Additional Troops lent for Service at Hong Kong in 1912	2,804	...	18
Purchase of Mules	...	...	19
Moiety of expenditure incurred in connection with Defence Works at Aden	...	3,333	20
Indian Native Regiments lent for service in the Colonies	(a)60	...	21
Moiety of expenditure in India in connection with Troops lent for service in Persia	1,726	...	22
Expenditure in India in connection with the Coronation of His Majesty the King	...	(d)175	23
Teak shipped from India	...	...	24
Moiety of expenditure in India in connection with Persian Gulf Radio Offices	8	...	25
Ditto Lighting and Buoying the Persian Gulf	(a)13,816	...	26
Ditto Surveying the Persian Gulf	3,155	...	27
Turco-Persian Frontier Commission	5,545	...	28
Miscellaneous	55,703	...	29
	288,325	7,236	
His Majesty's Indian Government in London.			
Family and Miscellaneous Remittances made by means of Rolls, etc. (including allotments of Pay of British Soldiers serving in India)	...	(a)13,165	30
Remittances by Administrators-General	...	5,283	31
East Indian Railway Company, Advances in England for purchase of stores, etc.	...	...	32
South Indian Railway Company, ditto ditto	...	...	33
Bengal and North-Western Railway Company, ditto ditto	...	...	34
Great Indian Peninsula Railway Company, ditto ditto	89	...	35
Bombay, Baroda and Central India Railway Company, ditto ditto	...	...	36
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	...	...	37
Stores purchased in England chargeable to Provincial and Local Funds and to Native States	...	102	38
Stores chargeable to the Twante Canal Project, Burma	...	...	39
Nickel supplied for coinage purposes	...	...	40
Bills drawn by the Mission to the Court of Persia	...	4,000	41
Pay and Pensions chargeable to Native States, Foreign Funds, etc.	...	..	42
General Provident Fund	21	...	43
National Health Insurance Stamps for India	...	...	44
Purchase of Silver	...	...	45
Gold received from India	...	...	46
Employment of Royal Indian Marine vessels on home trooping	(a)293	...	47
Miscellaneous	...	2,851	48
Hire of Transports, Canal Dues, Coal, etc.	..	...	49
Stores supplied for war purposes	...	...	50
Advances to Disbursing officers for pay of sub-medical staff, etc. of Indian Hospitals	...	...	51
Employment of Enemy's ships	...	...	52
Contributions by Ruling Princes and others to Relief Funds	...	...	53
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	...	...	54
Sale of opium	...	...	55
His Majesty's Coronation at Home	...	...	56
Remittances for payment by War Office	...	...	57
Purchase of the "Empress of India"	...	...	58
	(a)403	(a)25,401	
	(a)288,728	(a)32,637	

(a) Differs from last year's closing
(b) Includes £30,000 rental paid to
(c) Includes £2,295,244 on
(d) Is taken as a set off

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1915 the commencement and close of that Year.

No. of Item.	1914-15. INDIA. Debits (Payments).	1914-15. INDIA. Credits (Receipts).	1914-15. ENGLAND. Debits (Payments).	1914-15. ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES. 31st MARCH 1915. Debits.	UNADJUSTED BALANCES. 31st MARCH 1915. Credits.
	£	£	£	£	£	£
1	6,916,994	2,543,117	...	4,185,145	188,732	...
2	1,094,053	228,772	...	865,281	...	...
3	1,870,967	448,839	...	1,422,128	...	...
4	1,678,385	727,353	...	950,532	...	...
5	33,113	25,891	...	10,315	...	3,693
6	2,024,893	491,762	...	1,533,131	...	...
7	263,560	656	...	262,904	...	...
8	5	25,489	...	...	...	25,484
9	382,292	...	...	378,812	54,866	...
10	37,476	279	...	34,060	13,848	...
11	1,414	196	...	1,287	175	...
12	9,991	957	...	8,003	4,352	...
13	547,588	13,386	...	522,626	149,609	...
14	39	2,430	2,835	...	...	1,120
15	1,561	1,367	1,655	...	630	...
16	36,320	16,644	...	6,850	11,881	...
17	1,485	125	...	509	2,664	...
18	58,822	50,995	351	...	10,982	...
19	...	90,529	90,529	...	...	...
20	...	...	...	...	...	3,333
21	34,768	381	6,469	34,769	6,147	...
22	8,348	2,116	...	4,251	3,707	...
23	...	(d) 64	...	...	...	...
24	6,865	...	...	6,865	...	...
25	1,536	2,411	...	...	...	867
26	11,635	23	...	12,237	13,191	...
27	1,360	8	...	...	4,507	...
28	8,376	2	...	9,484	4,435	...
29	572,085	365,046	7,016	69,714	200,044	...
	15,603,931	5,039,338	108,855	10,318,903	669,770	33,897
30	10,338	327,661	297,566	...	...	32,922
31	140	...	48,084	50,587	...	7,646
32	...	2,101,800	(b)2,130,105	28,305	...	...
33	2,295,904	324,958	327,449	(c)2,298,395	...	...
34	...	62,732	64,210	1,478	...	...
35	...	1,629,363	1,630,793	1,519	...	...
36	30,881	480,174	480,174	30,881	...	...
37	...	16,318	16,318	...	...	...
38	1,002	309,583	308,683	...	...	...
39	...	1,382	1,382	...	...	...
40	...	7,078	7,078	...	...	...
41	...	54,000	54,000	...	...	4,000
42	...	7,560	7,650	...	90	...
43	4,091	358	283	4,037	...	...
44	...	87,886	87,886	...	...	...
45	3,138	...	...	3,138	...	...
46	604,761	1	...	604,754	6	...
47	131	424	...	...	...	...
48	47,167	60,301	35,318	51,269	...	31,936
49	50,309	463,995	415,333	...	1,647	...
50	...	39,129	39,247	...	118	...
51	...	16,596	16,596	...	...	...
52	...	24,990	24,990	...	...	...
53	42	51,501	56,758	900	4,399	...
54	1,000,000	...	...	1,000,000	...	...
55	20,966	...	...	20,966	...	...
56	(e) 239	1	...	...	...	1
57	4	2	...	...	2	...
58	...	86,509	86,509	...	...	...
	4,069,113	6,154,302	6,136,412	4,096,229	6,262	76,505
	19,673,044	11,193,640	6,245,267	14,415,132	676,032	110,402

balance for corrections since made.
the South Behar Railway Company.
account of Debenture stock.
against (e).

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1915, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1914.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1915.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
Charged under Secretary of State's Bills :	₹	£	₹	£	₹	£	₹	£
In Calcutta	8,61,529	57,559	4,33,76,029	2,892,758	4,11,97,558	2,748,239	30,40,000	202,078
In Madras	2,44,883	16,367	2,41,81,921	1,612,872	2,07,01,804	1,381,468	37,25,000	247,771
In Bombay	12,51,529	83,629	4,86,30,442	3,242,482	4,60,06,971	3,068,498	38,75,000	257,613
TOTAL	23,57,941	157,555	11,61,88,392	(a) 7,748,112	10,79,06,333	7,198,205	1,06,40,000	707,462
Deduct—Amount remitted from Calcutta on account of Gold Standard Reserve.	₹ 90,00,000	£ 600,172(b)	90,00,000	600,172	90,00,000	600,172		
			10,71,88,392	7,147,940	9,89,06,333	6,598,033		

(a) For average rate of Exchange on Secretary of State's Bills, *vide* Account No. 45, page 123.
(b) The difference between the sterling equivalent at 1*s.* 4*d.* the rupee and the sterling amount shown here, *viz.*, £172 represents the proportionate gain on the bills appropriated to the Gold Standard Reserve calculated in the manner stated in paragraph 2 (*b*) of the Secretary of State's Despatch No. 53 Financial, dated 16th July 1915.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1915.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1914.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1915.	DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.							District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.	India.		Rs.		Rs.		Rs.		Rs.		Rs.
1	3,57,68,220	1	80,24,813	3	56,32,386	12	61,05,402	17	5,55,30,821	India, General	16	4,49,98,183	11	58,54,209	3	31,44,851	1	1,12,16,062	1	2,47,83,061
...	...	...	...	...	...	6	19,36,531	6	19,36,531	N.-W. Frontier Province	6	20,05,593	6	20,05,593	...	...	...	...	...	...
1	1,41,98,949	1	67,57,931	10	48,98,198	27	1,69,45,764	39	4,28,00,842	Madras	39	4,67,89,810	27	1,60,18,718	10	65,45,677	1	53,47,738	1	1,88,77,677
1	2,40,58,129	1	77,16,440	10	81,32,518	30	1,27,80,635	42	5,26,87,722	Bombay	42	4,87,36,165	30	1,39,73,639	10	92,28,289	1	87,51,460	1	1,67,82,777
...	...	(a)	8,10,082	1	9,52,002	27	75,05,477	28	92,67,561	Bengal	28	61,26,514	27	49,22,264	1	3,28,970	(a)	8,75,280	...	...
...	...	...	...	5	29,63,694	49	1,16,62,753	54	1,46,26,447	United Provinces of Agra and Oudh.	54	1,33,90,749	49	1,14,16,334	5	19,74,415	...	...	...	...
...	...	...	...	2	35,54,691	29	66,51,771	31	1,02,06,462	Punjab	31	1,23,48,047	29	1,01,78,877	2	21,69,170	...	...	...	...
...	...	...	...	3	70,23,415	39	1,19,81,008	42	1,90,04,423	Burma	42	1,95,05,435	39	1,26,33,058	3	68,72,377	...	...	...	...
...	...	...	...	1	8,74,654	19	60,14,260	20	68,88,914	Bihar and Orissa	20	57,62,259	19	50,22,128	1	7,40,131	...	...	...	...
...	...	...	...	1	26,20,483	22	1,47,27,077	23	1,73,47,560	Central Provinces and Berar	23	1,77,09,279	22	1,53,88,637	1	23,20,642	...	...	...	...
...	...	...	...	...	...	13	38,26,516	13	38,26,516	Assam	13	43,17,975	13	43,17,975	...	...	...	...	...	...
3	7,40,25,298	3	2,33,09,266	36	3,66,52,041	273	10,01,37,194	315	23,41,23,799	**Total India**	314	22,16,90,009	272	10,17,31,432	36	3,33,24,522	3	2,61,90,540	3	6,04,43,515
									£			£								
									15,608,253	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1		14,779,334								
									8,157,732 (b)	**England.**										
										Home Treasury of the Government of India		(c)7,913,236								
									23,765,985	£ . GRAND TOTAL £		22,692,570								

(a) This balance together with the balance shown against 'India, General' is held in the Presidency Bank of Bengal, Calcutta.
(b) Of this amount £24,962 represents the funds of the Gold Standard Reserve.
(c) „ £8,322 „ „ „ „

DELHI;
The 24th January 1916.

R. A. GAMBLE,
Comptroller and Auditor General.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1914-15.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1914-1915, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue	2	34,04,08,844	16,02,80,491	16,79,54,487	14,58,86,199	11,18,35,031	8,94,44,114	1
Railway Irrigation and other Capital not charged to Revenue—								
Capital contributed by Native States towards outlay in State Railways	79A	10,00,000	...	...	...	...	...	2
Capital raised through Companies towards outlay on State Railway	74A	3,55,28,664	...	...	...	...	...	3
Outlay of Railway Companies—Repayments	79	...	...	...	...	...	...	4
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	61,52,308	...	...	...	...	...	5
Permanent Debt incurred	82	5,00,00,000	...	...	...	...	...	6
Temporary Debt incurred	82A	12,50,00,000	...	...	...	...	...	7
Unfunded Debt—								
Deposits of Service Funds	84	10,41 539	16,146	2,44,991	...	...	...	8
Savings Bank Deposits	85	10,63,95,970	11,21,276	12,18,261	10,20,523	9,24,862	7,97,079	9
TOTAL		10,74,37,509	11,37,422	14,63,252	10,20,523	9,24,862	7,97,079	10
Deposits and Advances not bearing Interest—								
Appropriation for Reduction of Debt	96	3,78,149	2,50,000	13,70,000	60,000	4,50,000	1,40,000	11
Deposits of Local Funds	86	10,79,188	2,44,54,749	1,27,41,050	1,11,37,682	1,43,22,151	1,05,09,965	12
Deposits of Sinking Funds	87	...	...	2,28,316	6,57,326	...	...	13
" Gold Standard Reserve	...	6,74,97,298	75,60,000	5,66,40,734	...	...	...	14
Departmental and Judicial Deposits	89	17,85,22,626	4,40,00,676	5,18,85,228	4,54,85,694	5,89,47,122	3,44,86,480	15
Advances	97	5,86,91,079	61,77,642	66,00,455	17,01,289	33,75,220	85,31,373	16
Suspense Accounts	98	30,56,818	2,03,298	8,30,866	2,08,876	74,051	42,543	17
Miscellaneous	99	3,48,055	16,24,504	13,696	...	...	...	18
TOTAL		30,95,73,213	8,42,70,869	13,03,10,345	5,92,40,867	7,71,68,544	5,37,10,361	19
Loans and Advances by Imperial Government	90	26,58,020	2,59,987	24,706	...	...	2,12,698	20
Loans and Advances by Provincial Governments	90A	...	8,05,074	48,76,893	9,44,434	78,31,728	9,24,357	21
Loans to Local Boards for Railway Construction	91	...	1,11,163	...	...	...	...	22
Remittances—								
Inland Money Orders	100	56,02,78,814	...	...	...	...	...	23
Other Departmental Accounts	"	6,277	...	...	...	...	...	24
Net Receipts by Civil Treasuries from—Railway	"	3 50,19,858	3,11,91,391	5,00,02,899	5,61,193	2,30,21,484	3,20,72,210	25
Net Receipts from Civil Treasuries by—Posts and Telegraphs	"	9,17,25,709	...	...	...	...	...	26
Marine	"	7,74,29,486	...	...	...	...	...	27
Military Works	"	1,47,59,135	...	...	...	...	...	28
Military	"	24,61,95,828	...	...	...	...	...	29
Remittance Account between England and India	103	16,1[illegible],26,172	13,66,657	21,31,258	5,48,766	1,93,148	5,93,436	30
TOTAL		1,18,71,42,279	3,25,58,048	5,21,31,157	11,09,959	2,32,14,632	3,26,65,646	31
Secretary of State's Bills drawn	93	...	...	...	...	...	...	32
Total Receipts		2,16,49,00,837	27,94,23,054	35,67,63,840	20,82,01,982	22,09,74,797	17,77,54,255	33
Opening Balance	94	5 55,30,821	4,28,00,842	5,26,87,722	92,67,561	1,46,26,447	1,21,42,993	34
GRAND TOTAL		2,22,04,31,658	32,22,23,896	40,94,51,562	21,74,69,543	23,56,01,244	18,98,97,248	35

of INDIA on the 31st March 1915; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1915.

No. of Item	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs15=£1.	ENGLAND.	GRAND TOTAL.
1	Rs. 9,06,31,369	Rs. 4,23,15,945	Rs. 4,11,28,197	Rs. 1,72,39,180	Rs. 1,20,71,23,857	£ 80,474,924	£ 682,742	81,157,666
2	...	...	...	...	10,00,000	66,666	...	66,666
3	...	...	...	...	3,55,28,664	2,368,577	...	2,368,577
4	...	...	...	...	...	...	20,407	20,407
5	...	...	...	...	61,52,308	410,154	1,557,336	1,967,490
6	...	...	...	...	5,00,00,000	3,333,333	...	3,333,333
7	...	...	...	...	12,50,00,000	8,333,333	7,000,000	15,333,333
8	...	...	...	...	13,02,676	86,845	...	86,845
9	6,74,209	6,35,774	4,85,333	2,56,495	11,35,29,782	7,568,652	...	7,568,652
10	6,74,209	6,35,774	4,85,333	2,56,495	11,48,32,458	7,655,497	...	7,655,497
11	...	2,00,000	4,53,574	...	33,01,723	220,115	...	220,115
12	62,12,676	92,12,276	54,71,706	27,59,238	9,78,90,681	6,526,046	...	6,526,046
13	...	...	217	...	8,85,859	59,058	...	59,058
14	...	...	...	...	13,16,98,032	8,779,868	10,021,380	18,801,248
15	2,09,56,878	1,90,28,162	1,73,15,085	41,74,901	47,48,02,852	31,653,523	...	31,653,523
16	41,45,372	5,41,080	21,89,438	9,77,200	9,29,30,098	6,195,340	899,333	7,094,673
17	39,018	16,878	327	848	44,73,523	298,235	...	298,235
18	...	...	...	...	19,86,255	132,417	4,221	136,638
19	3,13,53,944	2,89,98,346	2,54,30,347	79,12,187	80,79,69,023	53,864,602	10,924,934	64,789,536
20	...	...	...	...	31,55,411	210,361	...	210,361
21	10,09,237	8,91,284	11,52,896	2,31,705	1,86,67,608	1,244,507	...	1,244,507
22	...	...	...	...	1,11,163	7,411	...	7,411
23	...	...	...	...	56,02,78,814	37,351,921	...	37,351,921
24	...	...	...	20,369	26,646	1,777	...	1,777
25	43,61,171	*—8,17,252*	*—42,66,268*	*—7,40,097*	17,04,06,589	11,360,439	...	11,360,439
26	...	...	...	...	9,17,25,709	6,115,047	...	6,115,047
27	...	...	...	...	7,74,29,486	5,161,966	...	5,161,966
28	...	...	...	...	1,47,59,135	983,943	...	983,943
29	...	...	...	...	24,61,96,828	16,413,122	...	16,413,122
30	9,22,787	1,78,923	1,81,888	61,571	16,79,04,606	11,193,640	14,415,132	25,608,772
31	52,83,958	*—6,38,329*	*—40,84,380*	*—6,58,157*	1,32,87,27,813	88,581,855	14,415,132	102,996,987
32	...	...	...	...	...	...	7,147,940	7,147,940
33	12,89,52,717	7,22,03,020	6,41,12,393	2,49,81,410	3,69,82,68,305	246,551,220	41,748,491	288,299,711
34	1,90,04,423	68,88,914	1,73,47,560	38,26,516	23,41,23,799	15,608,253	8,157,732	23,765,985
35	14,79,57,140	7,90,91,934	8,14,59,953	2,88,07,926	3,93,23,92,104	262,159,473	49,906,223	312,065,696

No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India 1914-1915, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure	3	38,45,75,717	9,22,02,069	9,93,14,135	7,68,44,802	8,85,27,910	7,39,83,864	1
Deduct—Provincial deficits charged to Deposit	3	...	*65,44,416*	*37,29,808*	*45,50,789*	*39,67,607*	*18,70,264*	2
TOTAL		38,45,75,717	8,56,57,653	9,55,84,327	7,22,94,013	8,45,60,303	7,21,13,620	3
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	7,53,386	3,54,027	...	10,35,559	97,46,639	4
Outlay on State Railways	73	12,12,86,978	...	...	...	...	...	5
Initial Expenditure on New Capital at Delhi	80	44,91,777	...	...	...	...	...	6
Outlay of Railway Companies—								
Payments for Capital Outlay	79	—25,65,585	...	...	...	...	...	7
Raised and deposited by Railway Companies—								
Payments for discharge of debentures		...	...	...	...	...	...	8
TOTAL		12,32,13,170	7,53,386	3,54,027	...	10,35,559	97,46,639	9
Permanent Debt discharged—								
Sterling Debt—								
India Bonds	82	...	...	...	...	...	...	10
Indian Midland Ry. Debentures	82	...	...	...	...	...	...	11
Madras Railway Debentures	82	...	...	...	...	...	...	12
Rupee Debt—								
4½ p. c.	82	...	...	...	...	...	...	13
4 p. c.	82	15,53,690	...	...	...	...	...	14
3½ p. c.	82	..	...	...	...	...	...	15
3 p. c.	82	(*a*)36,500	...	...	...	...	...	16
Provincial Debentures	82	400	...	...	...	...	...	17
TOTAL		15,90,590	...	...	...	...	...	18
Temporary Debt discharged	82A	1,50,00,000	...	...	...	...	...	19
Unfunded Debt—								
Special Loans	82B	...	...	...	...	2,754	...	20
Deposits of Service Funds	84	12,30,495	20,072	1,80,860	...	...	...	21
Savings Bank Deposits	85	18,53,23,750	6,25,031	3,92,457	3,55,463	4,18,728	3,83,699	22
TOTAL		18,65,54,245	6,45,103	5,73,317	3,55,463	4,21,482	3,83,699	23
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	...	...	65,44,416	37,29,808	45,50,789	39,67,607	18,70,264	24
Deposits of Local Funds	86	11,70,491	2,69,55,071	1,28,41,281	1,20,12,630	1,32,99,391	95,58,451	25
Deposits of Sinking Funds	87	...	...	...	3,40,273	...	...	26
Gold Standard Reserve	...	10,77,81,166	1,29,10,485	1,02,90,000	...	...	...	27
Departmental and Judicial Deposits	89	17,51,11,961	4,41 00,600	5,18,43,664	4,54,35,402	6,15,85,353	3,30,53,166	28
Advances	97	6,05,66,273	63,29,260	67,66,259	20,23,022	44,94,190	80,30,753	29
Suspense Accounts	98	43,81,069	16,607	59,344	3,398	1,00,556	43,457	30
Miscellaneous	99	2,87,555	...	...	...	...	...	31
TOTAL		34,92,98,515	9,68,56,439	8,55,30,356	6,43,65,514	8,34,47,097	5,34,56,091	32
Loans and Advances by Imperial Government	90	10,10,355	18,00,000	...	...	...	2,76,766	33
Loans and Advances by Provincial Governments	90A	...	10,44,939	26,08,506	8,72,197	1,25,24,424	18,01,593	34
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	35
Remittances—								
Inland Money Orders	100	56,12,39,288	...	...	...	...	...	36
Other Local Remittances	...	—1,92,92,266	3,81,56,362	—5,18,90,341	1,71,21,107	—2,47,43,677	—4,15,03,706	37
Other Departmental Accounts	,,	4,48,06,408	—18,22,439	2,64,52,756	—63,45,979	—1,48,01,360	—1,95,21,975	38
Net Payments into Civil Treasuries by—								
Railway	,,	17,19,92,074	...	1,082	12,401	—2,648	...	39
Net Issues from Civil Treasuries to—								
Posts and Telegraphs	,,	- 40,26,359	1,96,60,947	4,50,20,350	1,39,12,374	3,70,90,328	2,48,30,121	40
Marine	,,	46,836	19,957	3,22,42,104	4,36,45,905	—142	- 119	41
Military Works Services	,,	13,70,300	8,28,662	36,87,516	2,78,761	25,79,863	49,13,566	42
Military	,,	4,51,05,414	1,09,05,265	6,11,62,588	45,01,383	4,00,73,513	6,87,33,954	43
Remittance Account between England and India	103	28,07,28,175	2,05,795	1,33,61,346	3,29,390	25,753	3,13,359	44
TOTAL		1,08,19,69,870	6,79,54,549	13,00,37,401	7,34,55,842	4,02,21,630	3,77,65,200	45
Secretary of State's Bills paid	93	3,22,21,013	2,07,22,017	4,60,27,463	...	...	...	46
Total Disbursements		2,17,54,33,475	27,54,34,086	36,07,15,397	21,13,43,029	22,22,10,495	17,55,43,608	47
Closing Balance	94	4,49,98,183	4,67,89,810	4,87,36,165	61,26,514	1,33,90,749	1,43,53,640	48
GRAND TOTAL		2,22,04,31,658	32,22,23,896	40,94,51,562	21,74,69,543	23,56,01,244	18,98,97,248	49

(*a*) Due to transactions in connection with the conversion of 3 per cent. Loan of 1896-97 under Government of India Finance Department amounts received

on the 31st March 1915 ; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1915—*contd.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	6,52,24,917	3,85,35,536	3,75,53,476	1,71,04,901	97,38,67,347	64,924,490	20,208,598	85,133,088
2	*46,11,080*	*37,30,641*	*12,07,754*	*26,39,924*	*3,28,52,283*	*2,190,152*	...	*2,190,152*
3	6,06,13,837	3,48,04,895	3,63,45,722	1,44,64,977	94,10,15,064	62,734,338	20,208,598	82,942,936
4	16,82,505	...	25,94,077	...	1,61,66,193	1,077,746	45,434	1,123,180
5	...	...	...	...	12,12,86,978	8,085,799	2,424,059	10,509,858
6	...	...	...	...	44,91,777	299,452	60,909	360,361
7	...	...	...	...	—25,65,585	—171,039	1,533,699	1,362,660
8	...	...	...	...	...	...	...	...
9	16,82,505	...	25,94,077	...	13,93,79,363	9,291,958	1,954,101	13,356,059
10	...	...	...	...	...	...	500,000	500,000
11	...	...	...	...	...	...	...	...
12	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...
14	...	...	...	...	15,53,690	103,579	...	103,579
15	...	...	...	...	...	...	...	...
16	...	...	...	...	36,500	2,433	...	2,433
17	...	...	...	...	400	27	...	27
18	...	...	...	...	15,90,590	106,039	500,000	606,039
19	...	...	...	...	1,50,00,000	1,000,000	...	1,000,000
20	...	...	...	...	2,754	184	...	184
21	...	...	...	...	14,31,427	95,428	...	95,428
22	3,38,646	2,65,229	2,13,525	1,15,952	18,84,32,480	12,562,165	...	12,562,165
23	3,38,646	2,65,229	2,13,525	1,15,952	18,98,66,661	12,657,777	...	12,657,777
24	46,11,080	37,30,641	12,07,754	26,39,924	3,28,52,283	2,190,152	...	2,190,152
25	61,05,110	92,81,347	53,38,743	28,99,757	9,94,62,272	6,630,818	...	6,630,818
26	...	...	...	...	3,40,273	22,685	...	22,685
27	...	...	...	...	13,09,81,651	8,732,110	10,038,020	18,770,130
28	2,01,43,199	1,89,96,108	1,79,60,647	42,93,865	47,34,23,965	31,561,598	...	31,561,598
29	42,69,160	8,24,521	22,73,349	10,80,279	9,66,57,066	6,443,804	934,120	7,377,924
30	1,477	...	16,117	21,769	46,43,794	309,586	...	309,586
31	...	...	...	...	2,87,555	19,170	2,881	22,051
32	3,51,30,026	3,28,32,617	2,67,96,610	1,09,35,594	83,86,48,859	55,909,923	10,975,021	66,884,944
33	...	...	...	...	30,87,121	205,808	...	205,808
34	13,87,799	10,33,617	24,52,170	89,238	2,38,14,483	1,587,632	...	1,587,632
35	...	...	...	...	...	...	...	...
36	...	...	...	...	56,12,39,288	37,415,953	...	37,415,953
37	5,92,30,903	79,74,822	64,79,013	92,97,363	8,2[illegible],580	55,305	...	55,305
38	*— 64,75,680*	—1,32,30,854	—65,10,446	—23,01,952	2,48,479	16,565	...	16,565
39	...	18,141	...	33,667	17,20,54,717	11,470,314	...	11,470,314
40	—3,29,45,423	82,33,942	—1,09,57,422	—91,64,828	9,16,54,030	6,110,269	...	6,110,269
41	13,91,158	—7,769	6,730	—1,09,346	7,72,35,314	5,149,021	...	5,149,021
42	5,61,621	27,750	4,44,407	46,778	1,47,39,224	982,615	...	982,615
43	74,09,767	13,76,063	58,83,829	10,81,397	24,62,33,173	16,415,545	...	16,415,545
44	1,26,546	1,222	2,459	1,111	29,50,95,656	19,673,044	6,245,267	25,918,311
45	2,92,98,892	43,93,317	—46,51,430	— 11,15,810	1,45,93,29,461	97,288,631	6,245,267	103,533,898
46	...	...	...	...	9,89,70,493	6,598,033	...	6,598,033
47	12,84,51,705	7,33,29,675	6,37 50,674	2,44,89,951	3,71,07,02,095	247,380,139	41,992,987	289,373,126
48	1,95,05,435	57,62,259	1,77,09,279	43,17,975	22,16,90,009	14,779,334	7,913,236	22,692,570
49	14,79,57,140	7,90,91,934	8,14,59,953	2,88,07,926	3,93,23,92,104	262,159,473	49,906,223	312,065,696

Notification No. 6201-A., dated 2nd November 1908, being one-seventh of the amount of 3 per cent. loan of 1896-97, converted less in cash.

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1915.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at R15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	3,78,149	...	2,50,000	13,70,000	60,000	4,50,000	1,40,000	...	2,00,000	4,53,574	...	33,01,723	2,20,115

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1915.

Receipts.	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	1,49,96,192	33,676	10,34,723	12,34,350	4,11,378	15,29,302	11,60,173	6,02,134	2,88,123	4,81,814	96,270	2,19,18,135
Advances for Rest Camps	63	1,131	23	...	...	342	3,834	...	...	...	...	5,393
Special Advances	1,89,504	...	28,888	...	1,85,490	250	97,411	...	27,802	2,559	50,141	5,82,045
Forest Advances	2,70,076	79,995	22,69,041	16,25,881	4,48,430	13,24,417	6,28,276	35,00,919	2,13,097	16,87,501	6,77,693	1,27,25,326
Revenue Advances—												
Advances for Survey Operations	...	...	6,14,572	2,43,519	...	...	35,559	...	...	...	318	8,93,968
Salt and Excise Advances	...	...	7,976	15,990	...	...	...	...	...	911	...	24,877
Opium Advances	...	...	...	...	...	1,35,213	...	...	...	...	...	1,35,213
Stock Account—Opium	7,711	...	2,761	24,74,249	...	...	...	...	...	...	...	24,84,721
Do —Gunja	...	...	...	...	...	...	...	...	5,672	...	...	5,672
Advances Recoverable, Posts and Telegraphs	8,05,249	...	...	...	...	...	...	...	...	...	...	8,05,249
Advances Recoverable, Marine	1,90,13,961	...	...	...	...	...	...	...	...	...	...	1,90,13,961
Advances Recoverable, Military (Net)	(a) 80,398	...	...	...	...	...	...	...	...	...	...	80,398
Stock Account—Grain Depôt	...	...	...	24	...	...	...	...	...	...	...	24
Do. Agriculture	...	...	...	958	...	...	...	...	...	...	...	958
Advances Recoverable, P. W. D.	...	3,061	...	...	57,169	...	1,05,446	37,751	...	...	1,52,048	3,55,475
PERMANENT ADVANCES—												
Permanent Advances, Civil	1,15,713	1,030	2,906	13,417	1,885	3,85,696	2,115	4,568	6,336	16,653	730	5,51,049
Ditto Posts and Telegraphs	195	...	...	...	...	...	...	...	...	...	...	195
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	8,87,603	...	...	...	...	...	...	...	...	...	...	8,87,603
Ditto ditto Mauritius	2,08,428	...	...	...	...	...	...	...	...	...	...	2,08,428

Ditto ditto, Straits Settlements	1,61,543	...	...	...	...	...	...	...	...	...	...	1,61,543
Ditto ditto, Hong-Kong	25,294	...	...	...	...	...	...	...	...	...	...	25,294
Ditto ditto, Federated Malay States	2,59,310	...	...	...	...	...	...	...	...	...	...	2,59,310
Ditto ditto, Tibet	10,000	...	...	...	...	...	...	...	...	...		10,000
Ditto ditto, Kedah State	716	...	...	...	...	...	...	...	...	...	...	716
British Central African Protectorate	...	...	...	125	...	...	...	...	...	...	...	125
Account Current with Native State—												
Civil	4,17,026	...	22,16,752	2,58,027	5,96,937	...	62,04,566	...	...	...	...	96,93,308
Posts and Telegraphs	1,96,80,157	...	...	...	...	...	...	...	...	...	...	1,96,80,157
Charges on account of Quarantine Officers Recoverable from Persian Government	9,915	...	...	...	...	...	...	...	...	...	...	9,915
COINAGE ACCOUNTS—												
Small Coin Depôt Balances (Net)	...	...	...	...	...	...	1,25,100	...	...	...	...	1,25,100
Bullion Advances for Coinage (Net)	13,86,917	...	...	5,56,207	...	...	...	...	...	...	...	19,43,124
Bronze Coinage Accounts (Net)	1,65,108	...	...	...	...	...	...	...	...	...	...	1,65,108
Nickel Coinage Account (Net)	...	...	...	1,77,708	...	...	...	...	...	...	...	1,77,708
TOTAL INDIA . R	5,86,91,079	1,68,893	61,77,642	66,00,455	17,01,289	33,75,220	83,62,480	41,45,372	5,41,030	21,89,438	9,77,200	9,29,30,098

Total Receipts in India converted into £ at Rs. 15 = £1 . £		6,195,340
ENGLAND—		
Repayment of Advances :—		
Repayment by the War Office of Expenditure in England in connection with Expeditionary Forces :—		
To Europe	55,431	
To East Africa	1,073	
To Mesopotamia	657	
To Egypt	309	
Hospi al Ships	365,344	
Transports chartered in England employed in conveying Imperial Troops	181,194	
Pay, etc., of Indian Army Officers lent for duty on the Home Establishment	86,899	
Miscellaneous War Services	3,737	
		694,644
Repayment by the Imperial Government of Expenditure in England in connection with pay of Second Lieutenants on appointment to the Indian Army		222
Stores taken over by the War Office		7,270
Por ion of Expenditure in England in connection with lighting and buoying the Persian Gulf		18,415
Troops lent for service in Persia		42
Compensation to Muscat Arms dealers		32,161
Turco-Persian Frontier Commission		1.272
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt		141,858
Expenditure in connection with Hospital for Indian Troops		3,414
Receipts in respect of advances to Indian Students		35
		899,333
TOTAL . £		7,094,673

(a) Lahore Division . . . 28,268
Secunderabad Division . 45,927
Burma Division . . . 6,203
80,398

No. 97.—ACCOUNT of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1915—*continued.*

Disbursements.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	1,57,20,737	1,06,976	9,89,370	12,94,496	4,91,151	15,21,817	9,88,306	6,48,968	3,37,614	5,40,388	99,108	2,27,38,931
Advances for Rest Camps	63	100	...	...	...	200	3,912	...	...	...	...	4,275
Special Advances	2,07,966	81,044	35,395	...	3,38,026	...	44,651	...	32,573	1,267	68,108	8,09,030
Forest Advances	2,62,495	...	22,65,374	16,31,741	4,47,361	13,50,465	6,45,430	35,04,810	2,11,622	17,02,994	6,70,750	1,26,93,042
Revenue Advances—												
Advances for Survey Operations	...	...	6,18,920	3,98,537	46	...	22,978	...	...	...	242	10,40,723
Salt and Excise Advances	...	...	8,340	18,205	...	...	...	...	...	1,147	...	27,692
Opium Advances	...	...	...	...	...	42,289	...	...	...	...	...	42,289
Stock Account—Opium	8,481	...	3,126	23,22,652	...	...	...	...	...	...	...	23,34,259
Do. —Gunja	...	...	...	...	...	...	...	...	6,102	...	...	6,102
Advances Recoverable, Posts and Telegraphs	9,24,062	...	...	...	...	...	...	...	...	...	...	9,24,062
Ditto, Marine	1,97,09,315	...	...	...	...	...	...	...	...	...	...	1,97,09,315
Ditto, Military (Net)	(a)13,31,450	...	...	...	...	...	...	...	...	...	...	13,31,450
Stock Account—Grain Depôt	...	...	...	24	...	...	...	...	...	...	...	24
Ditto Agriculture	...	...	...	958	...	...	...	...	...	...	...	958
Advances Recoverable, Public Works	...	2,598	...	...	1,04,847	...	1,41,935	74,904	...	...	1,42,581	4,66,865
PERMANENT ADVANCES—												
Permanent Advances, Civil	1,04,003	2,105	12,179	21,484	3,687	2,41,191	2,050	9,778	3,410	27,553	1,445	4,28,885
Ditto. Posts and Telegraphs	5,883	...	...	...	...	...	...	...	...	...	...	5,883
ACCOUNTS WITH FOREIGN STATES—												
H.M.'s Colonial Government, Ceylon	5,96,821	...	...	...	...	...	...	...	...	...	...	5,96,821
Ditto ditto, Mauritius	1,94,052	...	...	...	...	...	...	...	...	...	...	1,94,052
Ditto ditto, Straits Settlements	1,86,710	...	...	...	...	...	...	...	...	...	...	1,86,710
Ditto ditto, Hong-Kong	26,526	...	...	...	...	...	...	...	...	...	...	26,526
Ditto ditto, Federated Malay States	1,75,473	...	...	...	...	...	...	...	...	...	...	1,75,473
Ditto ditto, Kedah State	962	...	...	...	...	...	...	...	...	...	...	962
Account Current with Native States—												
Civil	7,82,209	...	21,52,576	2,73,132	6,37,904	...	59,88,668	...	...	...	...	98,34,489
Posts and Telegraphs	1,98,36,764	...	...	...	...	...	...	...	...	...	...	1,98,36,764
Charges on account of Quarantine Officers recoverable from Persian Government	10,201	...	...	...	...	...	...	...	...	...	...	10,201

COINAGE ACCOUNTS—													
Small Coin Depôt Balances (Net)	4,82,100	...	2,43,980	6,42,480	...	13,38,228	...	30,700	2,33,200	...	98,045	30,68,733
Bronze Coinage Account (Net)	...	...	...	1,62,550	...	...	...	...	...	...	...	1,62,550
TOTAL INDIA R.	6,05,66,273	1,92,823	63,29,260	67,66,259	20,23,022	44,94,190	78,37,930	42,69,160	8,24,521	22,73,349	10,80,279	9,66,57,066

Total Disbursements in India converted into £ at Rs. 15=£1 £	**6,443,804**

ENGLAND—		
ADVANCES REPAYABLE—		
RECOVERABLE FROM THE WAR OFFICE:		
Expenditure in England in connection with Expeditionary Forces—		
To Europe	55,431	
To East Africa	1,073	
To Mesopotamia	657	
To Egypt	309	
Hospital Ships	365,344	
Transports chartered in England employed in conveying Imperial Troops	181,194	
Pay, etc., of Indian Army Officers lent for duty on the Home Establishment	86,899	
Miscellaneous War Services	3,737	
		694,644
RECOVERABLE FROM THE IMPERIAL GOVERNMENT:		
Expenditure in England in connection with Pay of Indian Army Officers lent for duty with the Naval Division		913
Ditto additional troops lent for service at Hong-Kong in 1912		1,629
Ditto Pay of 2nd-Lieutenants on appointment to the Indian Army		1,280
Ditto stores taken over by the War Office		22,663
Portion of expenditure in England in connection with—		18,198
Lighting and buoying the Persian Gulf		2
Persian Gulf Radio Offices		42
Troops lent for service in Persia		21,045
Compensation to Muscat Arms dealers		2,303
Defence Works at Aden		97
Turco Persian Frontier Commission		25,000
Advance to the Imperial Bank of Persia for the purposes of the Persian Government		141,858
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt		4,381
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund		65
Advances to Indian Students		
		934,120
TOTAL		7,377,924

	R
(a) Peshawar Division	46,149
Rawalpindi "	54,913
Quetta "	34,285
Mhow "	41,837
Poona "	25,776
Meerut "	28,695
Lucknow "	47,666
Supply Circle	2,63,458
Central War Accounts	7,88,671
	13,31,450

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1915.

Receipts—	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	9,929	328	...	4,112	...	2,096	...	12,435	327	848	30,075
English Stores Suspense Account	...	...	...	...	...	...	...	151	...	...	...	151
Distillery deposits of Native States in Central India	...	...	...	...	...	...	...	...	...	...	...	...
Suspense Account, Controller of war Accounts	19,30,541	...	...	...	...	...	...	...	...	...	...	19,30,541
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	1,84,268	...	1,64,607	...	22,451	1,987	...	...	...	3,73,313
Viceroy's Tour Cheques	...	...	...	...	...	...	...	...	...	...	...	...
Departmental Cheques	...	...	771	...	...	...	...	...	...	...	...	771
Bills Payable	...	...	17,931	...	...	...	...	...	...	...	...	17,931
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	8,69,085	8,067	...	8,30,866	40,157	74,051	...	36,880	4,443	...	...	18,63,549
Military	(a)2,12,029	...	...	...	...	...	...	...	...	...	...	2,12,029
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
RAILWAY CASH BALANCES—												
Railway Capital	45,163	...	...	...	...	...	...	...	...	...	...	45,163
Total Receipts in India . Rs.	30,56,818	17,996	2,03,298	8,30,866	2,08,876	74,051	24,547	39,018	16,878	327	848	44,73,523

Total Receipts in India converted into £ at Rs. 15=£1 . =£298,235

Disbursements—													
SUSPENSE ACCOUNTS—													
Suspense Account, Civil	6,86,940	...	...	15,636	...	95,078	...	1,477	...	...	...	7,99,131	
Suspense Account, Posts and Telegprahs	6,371	...	...	...	...	...	...	...	...	...	...	6,371	
Capitalised Outstandings	...	...	...	...	...	...	...	...	...	...	...	...	
English Stores Suspense Account	...	...	...	1,756	1,282	...	...	...	...	15	...	3,053	
Receipts and Charges on account of Army Remount Depôt	...	...	...	...	...	...	...	...	...	...	...	...	
Recoveries of service Payments	...	...	...	...	...	...	...	...	...	3	...	3	
Savings Bank Investment Account	1,182	...	...	...	...	...	...	...	...	...	...	1,182	
Suspense Account, Marine	100	...	...	...	...	...	...	...	...	...	...	100	
CHEQUES AND BILLS—													
Pre-audit Cheques	75,723	...	...	28,827	...	5,478	...	...	...	1,397	...	1,11,425	
Departmental Cheques	...	...	...	13,125	2,116	...	...	...	...	...	9,326	24,567	
Bills Payable	...	...	...	...	...	...	...	...	...	...	...	...	
Viceroy's Tour Cheques	8,219	...	...	...	...	...	...	...	...	...	...	8,219	
Temporary Works Cheques issued	2,59,183	...	...	...	...	...	...	...	...	...	...	2,59,183	
DEPARTMENTAL ACCOUNTS—													
Civil Departmental Balances	...	...	16,607	...	...	...	43,457	...	...	14,702	12,050	86,816	
Posts and Telegraphs	1,24,697	...	...	...	...	...	...	...	...	...	...	1,24,697	
Military	(b) 29,32,711	...	...	...	...	...	...	...	...	...	...	29,32,711	
Marine	13,175	...	...	...	...	...	...	...	...	...	...	13,175	
Military Works	5,889	...	...	...	...	...	...	...	...	...	...	5,889	
RAILWAY CASH BALANCES—													
Railway Revenue	2,66,879	...	...	...	...	...	...	...	...	...	393	2,67,272	
Total Disbursements in India . Rs.	43,81,069	...	16,607	59,344	3,398	1,00,556	43,457	1,477	...	16,117	21,769	46,43,794	

Total Disbursements in India converted into £ at Rs. 15=£1 . = £ 309,586

(a) Military 1st (Peshawar) Division . 13,830
Do. 2nd (Rawalpindi) Do. . 62,357
Do. 4th (Quetta) Do. . 19,664
Do. 6th (Poona) Do. . 76,486
Do. 9th (Secunderabad) Do. . 29,775
Do. Burma Division . . 9,917
212,029

(b) Military 3rd (Lahore) Division . 5,116
Do. 5th (Mhow) Do. . 16,526
Do. 7th (Meerut) Do. . 67,713
Do. 8th (Lucknow) Do. . 1,48,982
Do. Supply . . 6,060
Controller of War Accounts . 26,88,314
29,32,711

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1915.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund .	3,00,492	...	...	...	...	...	...	...	...	...	...	3,00,492
Government Account	36,871	...	16,15,435	...	...	...	...	...	...	...	...	16,52,306
London Bills Payable, Exchange . . .	10,692	...	9,069	13,696	...	...	...	...	...	...	...	33,457
Total Receipts in India Rs.	3,48,055	...	16,24,504	13,696	...	...	...	...	...	...	...	19,86,255

Total Receipts in India converted into £ at Rs. 15 = £1 . £				1,32,417
ENGLAND :—				
War—1914 :—	£			
Receipt from the Maharaja Sindhia of Gwalior for the purchase of binoculars	1,500			
Receipt from the War Office for horses taken over from officers	457			
Receipt in respect of the Estates of officers	23			
		1,980		
Receipts in respect of the Currie Scholarship		35		4,221
Receipts in respect of the Norman Memorial Fund		17		
Receipts in respect of passages of Indian Students		2,189		
Total Receipts . £				1,36,638

Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund .	2,87,261	...	...	...	...	...	...	...	...	...	...	2,87,281
Adjusting Account Imperial Loan . . .	274	...	...	...	...	...	...	...	...	...	...	274
Total Disbursements in India . Rs.	2,87,555	...	...	...	...	...	...	...	...	...	...	2,87,555

Total Disbursements in India converted into £ at Rs. 15 = £1 . £				19,170
ENGLAND :—				
War—1914 :—	£			
Payment to officers for horses taken over by the War Office	348			
Payment in respect of the Estate of an Officer	22			
		370		
Payment in respect of the Currie Scholarship		35		
Payments in respect of the Norman Memorial Fund		17		
Passages of Indian Students		2,459		2,881
Total Disbursements .				22,051

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1915.

Receipts.	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	56,02,78,814	...	56,02,78,814	...	...	...	...	...	...	...	...	...	56,02,78,814
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers between Public Works Officers	97,99,356	97,99,356	...	...	...	...	...	...	...	...	...	...	...
Transfers Railway Department .	42,52,14,870	42,52,14,870	*—20,369*	...	...	...	...	...	...	...	...	20,369	...
Account Current between Military and Railway	6,33,149	6,33,149	...	...	...	...	...	...	...	...	...	...	...
Accounts Current between Military and Military	31,71,77,757	31,71,51,111	26,646	...	...	...	...	...	...	...	...	...	26,646
TOTAL . .	75,28,25,132	75,27,98,486	6,277	...	...	...	...	...	...	...	...	20,369	26,646
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAY—													
Accounts Current between Civil and Railway, Civil Accounts . .	55,56,74,498	38,52,67,909	3,50,19,858	3,11,91,391	5,00,02,899	5,61,193	2,30,21,484	3,20,72,210	43,61,171	*—8,17,252*	*—42,66,268*	*—7,40,097*	17,04,06,589
NET RECEIPTS FROM CIVIL TREASURIES BY POSTS AND TELEGRAPHS, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts .	33,99,32,195	24,82,06,486	9,17,25,709	...	...	...	...	...	...	...	...	...	9,17,25,709
Accounts Current between Civil and Marine, Marine Accounts .	8,20,08,603	45,79,117	7,74,29,486	...	...	...	...	...	...	...	...	...	7,74,29,486
Accounts Current between Civil and Military Works, Military Works Accounts . .	2,37,56,708	89,97,573	1,47,59,135	...	...	...	...	...	...	...	...	...	1,47,59,135
Accounts Current between Civil and Military, Military Accounts .	27,70,78,093	3,08,81,265	24,61,96,828	...	...	...	...	...	...	...	...	...	24,61,96,828
TOTAL . .	72,27,75,599	29,26,64,441	43,01,11,158	...	...	...	...	...	...	...	...	...	43,01,11,158
REMITTANCE ACCOUNTS BETWEEN ENGLAND AND INDIA . .	16,79,04,606	...	16,17,26,172	13,66,657	21,31,258	5,48,766	1,93,148	5,93,436	9,22,787	1,78,923	1,81,888	61,571	16,79,04,606

Disbursements.													
MONEY ORDERS . . .	...	56,12,39,288	56,12,39,288	...	...	...	...	...	...	...	...	...	56,12,39,288
OTHER LOCAL REMITTANCES . .	3,41,89,62,104	3,41,97,91,684	*—1,92,92,266*	3,81,56,362	*—5,18,90,341*	1,71,21,107	*—2,47,43,677*	*—4,15,03,706*	5,92,30,903	79,74,822	64,79,013	92,97,363	8,29,580
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers between Indian Posts and Telegraphs and Indo-European Telegraphs . . .	1,78,00,180	1,78,01,021	841	...	...	...	...	...	...	...	...	...	841
Account Current between Civil and Civil	22,13,58,269	22,16,05,907	4,48,05,567	*—18,22,439*	2,64,52,756	*—63,45,979*	*—1,48,01,360*	*—1,95,21,975*	*—64,75,680*	*—1,32,30,854*	*—65,10,446*	*—23,01,952*	2,47,038
	23,91,58,449	23,94,06,928	4,48,06,408	*—18,22,439*	2,64,52,756	*—63,45,979*	*—1,48,01,360*	*—1,95,21,975*	*—64,75,680*	*—1,32,30,854*	*—65,10,446*	*—23,01,952*	2,48,479
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAY—													
Accounts Current between Civil and Railway, Railway Accounts .	38,30,56,355	55,51,11,072	17,19,92,074	...	1,082	12,401	*—2,648*	...	...	18,141	..	33,667	17,20,54,717
NET ISSUES FROM CIVIL TREASURIES TO POSTS AND TELEGRAPHS, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts . . .	24,82,50,095	33,99,04,125	*—40,26,359*	1,96,60,947	4,50,20,350	1,39,12,374	3,70,90,328	2,48,30,121	*—3,29,45,423*	82,33,942	*—1,09,57,422*	*—91,64,828*	9,16,54,030
Accounts Current between Civil and Marine, Civil Accounts . .	39,34,198	8,11,69,512	46,836	19,957	3,22,42,104	4,36,45,905	*- 142*	*—119*	13,91,158	*—7,769*	6,730	*—1,09,346*	7,72,35,314
Accounts Current between Civil and Military Works, Civil Accounts	95,79,978	2,43,19,202	13,70,300	8,28,662	36,87,516	2,78,761	25,79,863	49,13,566	5,61,621	27,750	4,44,407	46,778	1,47,39,224
Accounts Current between Civil and Military, Civil Accounts .	2,65,64,030	27,27,97,203	4,51,05,414	1,09,05,265	6,11,62,588	45,01,383	4,00,73,513	6,87,33,954	74,09,767	13,76,063	58,83,829	10,81,397	24,62,33,173
TOTAL .	28,83,28,301	71,81,90,042	4,24,96,191	3,14,14,831	14,21,12,558	6,23,38,423	7,97,43,562	9,84,77,522	*—2,35,82,877*	96,29,986	*—46,22,456*	*—81,45,999*	42,98,61,741
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . .	...	29,50,95,656	28,07,28,175	2,05,795	1,33,61,346	3,29,890	25,753	3,13,359	1,26,546	1,222	2,459	1,111	29,50,95,656

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1915.

Abstract.

	Net Receipts +, Payments —.
	₹
India, General	+1,92,92,266
North-West Frontier Province	+2,78,60,458
Madras	*—3,81,56,362*
Bombay	+5,18,90,341
Bengal	*—1,71,21,107*
United Provinces of Agra and Oudh	+2,47,43,677
Punjab	+1,36,43,248
Burma	*—5,92,30,903*
Bihar and Orissa	*—79,74,[illegible]*
Central Provinces and Berar	*—64,79,013*
Assam	*—92,97,363*
Total	*—8,29,580*
Total converted into £ at ₹15=£1	**—55,305**

No. 101—Other Local Remittances during the Year ended 31st March 1915—*contd.*

Details.	India, General.			North-West Frontier Province.			Madras.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General or Comptroller—									
Cash Remittances between Treasuries	20,30,43,317	20,30,43,317	...	2,76,45,585	2,76,45,585	...	21,31,83,161	21,31,83,161	...
Forest Remittances	6,36,668	6,26,115	+10,553	3,40,738	3,71,507	—30,769	67,01,121	66,97,581	+3,540
Customs Remittances	...	...	...	...	...	...	93,36,241	93,78,934	—42,693
Salt Remittances	...	...	...	...	...	...	1,43,38,297	1,42,44,052	+94,245
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	15,35,68,311	15,35,78,645	—10,334	...	...	...	...	...	...
Treasury Suspense Account	50,61,82,789	50,61,57,425	+25,364	...	...	...	...	...	...
Mint Remittances	2,18,12,323	2,18,13,820	—1,497	...	...	...	...	...	...
Small Coin Depôt Remittances	47,23,400	47,23,400	...	...	...	...	...	...	...
Bengal Remittances	6,94,59,956	6,94,59,956	...	...	...	...	...	...	...
Miscellaneous Remittances	19,96,177	19,91,378	+4,799	1,426	1,426	...	4,11,754	4,11,764	—10
Public Works Remittances	...	...	...	28,23,581	28,14,198	+9,383	1,40,91,669	1,43,24,418	—2,32,749
Transfers between Public Works Officers	...	...	...	72,248	52,171	+20,077	19,65,138	19,65,138	...
North-West Frontier Suspense Account	...	...	...	2,81,07,896	2,55,502	+2,78,52,394	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	29,04,734	28,60,183	+44,551	8,35,062	8,15,218	+19,844	1,57,86,788	1,59,24,808	—1,38,020
Foreign Supply Bills	2,27,74,534	2,27,28,861	+45,673	53,900	51,600	+2,300	1,09,129	1,08,178	+951
Remittance Transfer Receipts since April 1873	24,21,608	25,00,254	—78,646	7,72,803	7,75,894	—3,091	49,64,728	51,37,509	—1,72,781
Foreign Remittance Transfer Receipts	1,18,28,524	1,18,27,788	+736	1,51,695	1,61,375	—9,680	17,59,414	17,28,506	+30,908
Emigrants' Remittance Receipts	4,105	6,010	—1,905	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	30,03,37,713	28,10,85,766	+1,92,51,947	...	...	...	1,77,45,809	5,54,45,562	—3,76,99,753
Central Adjusting Account	13,86,11,621	13,86,10,596	+1,025	...	...	...	...	...	...
Total	1,44,03,05,780	1,42,10,13,514	+1,92,92,266	6,08,04,934	3,29,44,476	+2,78,60,458	30,03,93,249	33,85,49,611	—3,81,56,362

No. 101—Other Local Remittances during the Year ended 31st March 1915—*concld.*

	Bombay.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*contd.*												
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—*contd.*												
Cash Remittances between Treasuries	32,87,27,482	32,87,27,482	...	10,61,22,913	10,61,22,913	...	18,64,65,916	18,64,65,916	...	15,53,00,274	15,53,00,274	...
Opium Remittances	...	...	...	...	...	...	96,09,520	96,11,699	*—2,179*	...	...	...
Customs Remittances	4,00,48,401	4,00,48,401	...	4,25,57,980	4,26,57,980	...	...	...	...	...	...	...
Forest Remittances	43,25,500	43,25,500	...	18,84,837	19,30,798	*—45,961*	55,56,737	56,20,804	*—64,067*	22,39,809	22,54,153	*—14,344*
Small Coin Depôt Remittances	34,49,799	34,49,799	...	...	...	...	35,80,076	35,80,076	...	...	...	...
Judicial Remittances	...	...	...	12,143	12,143	...	...	...	...	...	...	...
Miscellaneous Remittances	22,01,912	22,64,733	*—62,521*	4,46,728	4,54,035	*—7,307*	13,67,822	13,03,519	+64,303	1,394	6,797	*—5,403*
P. W. Remittances	2,97,65,602	2,97,99,466	*—33,864*	1,37,17,663	1,36,72,734	+44,929	2,96,27,160	2,98,12,890	*—1,85,730*	2,79,95,047	2,83,08,371	*—3,13,324*
Transfers between P. W. Officers	11,97,089	11,97,089	...	6,30,473	6,30,473	...	4,57,269	4,57,269	...	24,02,087	24,22,164	*—20,077*
Salt Remittance	1,61,89,068	1,61,89,075	*—7*	...	...	...	...	...	...	...	...	...
Mint Remittance	1,98,37,990	1,98,38,009	*—19*	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,83,16,120	1,79,98,995	+3,17,125	99,38,600	99,87,500	*—48,900*	39,82,087	39,47,476	+34,611	21,76,767	21,34,144	+42,623
Foreign Supply Bills	1,17,27,741	1,17,80,192	*—52,451*	1,56,500	1,54,500	+2,000	1,66,817	2,18,317	*—51,500*	1,56,703	1,56,813	*—110*
Remittance Transfer Receipts since April 1873	62,40,250	63,30,184	*—89,934*	69,01,639	69,59,715	*—58,076*	63,83,372	64,16,466	*—33,094*	50,14,066	49,87,718	+26,348
Foreign Remittance Transfer Receipts	1,06,03,408	1,01,00,979	+5,02,429	3,87,512	4,09,931	*—22,419*	40,85,724	40,62,557	+23,167	30,00,922	30,16,830	*—15,908*
North-West Frontier Suspense-Account	...	...	...	...	...	...	...	...	...	2,56,450	2,81,08,844	*—2,78,52,394*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	8,50,87,505	3,37,77,632	+5,13,09,873	7,53,95,178	9,23,80,551	*—1,69,85,373*	5,73,34,014	3,23,75,848	+2,49,58,166	5,99,24,450	1,81,28,613	+4,17,95,837
TOTAL	57,77,17,877	52,58,27,536	+5,18,90,341	25,81,52,166	27,52,73,273	*—1,71,21,107*	30,86,16,514	28,38,72,837	+2,47,43,677	25,84,67,969	24,48,24,721	+1,36,43,248

No. 101—Other Local Remittances during the Year ended 31st March 1915—*concld.*

	Burma.			Bihar and Orissa.			Central Provinces and Berar.			Assam.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*concld.*												
REMITTANCES BETWEEN DISTRICTS—*concld.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—*concld.*												
Cash Remittances between Treasuries	3,08,22,787	3,08,22,787	...	1,36,18,889	1,36,18,889	...	1,65,27,155	1,65,27,155	...	38,63,161	38,63,161	...
Customs Remittances	1,44,59,588	1,44,54,955	+4,633	...	...	...	...	...	...	...	...	...
Forest Remittances	1,44,37,550	1,44,27,192	+10,358	7,19,996	7,23,211	*−3,215*	50,79,555	50,60,641	+18,914	16,72,632	16,78,698	*−6,066*
Small Coin Depôt Remittances	11,12,960	11,06,950	+6,010	3,22,600	3,22,600	...	...	...	...	5,05,255	5,05,255	...
Miscellaneous Remittances	...	...	...	10,87,622	11,29,644	*−42,022*	9,72,197	10,09,362	*−37,165*	4,79,418	5,14,142	*−34,724*
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...
Public Works Remittances	2,31,09,229	2,29,11,185	+1,98,044	87,48,396	89,17,290	*−1,68,894*	1,36,75,371	1,37,71,927	*−96,556*	46,79,372	48,07,581	*−1,28,209*
Transfers between P. W. officers	11,96,306	11,96,306	...	13,85,842	13,85,842	...	4,92,904	4,92,904	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,38,14,330	1,37,94,980	+19,350	43,000	43,000	...	3,04,000	3,04,000	...	5,41,715	5,36,228	+5,487
Foreign Supply Bills	52,700	53,350	*−650*	10,65,000	10,68,000	*−3,000*	10,81,500	11,52,500	*−71,000*	71,07,400	70,42,800	+64,600
Remittance Transfer Receipts since April 1873	44,70,294	45,13,157	*−42,863*	28,09,748	27,91,376	+18,372	30,76,986	31,56,994	*−80,008*	2,85,232	2,85,653	*−421*
Foreign Remittance Transfer Receipts	7,34,265	7,23,146	+11,119	6,59,264	6,54,953	+4,311	4,71,436	4,71,998	*−562*	55,837	53,353	+2,484
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	6,30,525	6,00,67,429	*−5,94,36,904*	89,36,710	1,67,17,084	*−77,80,374*	1,40,17,900	2,02,30,536	*−62,12,636*	51,75,000	1,43,75,783	*−92,00,783*
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,344	1,075	+269
TOTAL	10,48,40,534	16,40,71,437	*−5,92,30,903*	3,93,97,067	4,73,71,889	*−79,74,822*	5,56,99,004	6,21,78,017	*−64,79,013*	2,43,66,366	3,36,63,729	*−92,97,363*

No. 102.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1915.

	Credits.	Debits.	India, General	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
Account between—													
India and Madras—													
India Accounts	1,07,93,685	1,41,33,064	*—33,39,379*	...	...	...	...	...	...	...	...	...	*—3,821*
Madras Accounts	1,41,09,940	1,07,74,382	...	+33,35,558	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts	2,89,23,156	1,62,33,949	*—1,26,89,207*	...	...	...	...	...	...	...	...	...	+8,617
Bombay Accounts	1,54,12,854	2,80,93,444	...	...	*—1,26,80,590*	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts	14,91,068	25,46,133	*—10,55,065*	...	...	...	...	...	...	...	...	...	*—2,279*
Bengal Accounts	25,27,503	14,74,717	...	...	...	+10,52,786	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts	97,51,412	2,18,81,188	*—1,21,29,776*	...	...	...	...	...	...	...	...	...	*—12,101*
United Provinces of Agra & Oudh Accounts	2,18,91,431	97,73,756	...	...	...	...	+1,21,17,675	...	...	...	...	...	
India and Punjab and N.-W. F.—													
India Accounts	1,05,15,146	2,02,96,715	*—97,81,569*	...	...	...	...	...	...	...	...	...	*—8,894*
Punjab and N.-W.F. Accounts	2,02,12,768	1,04,40,093	...	...	...	...	...	+97,72,675	...	...	...	...	
India and Burma—													
India Accounts	16,99,609	78,32,602	*—61,32,993*	...	...	...	...	...	...	...	...	...	+78
Burma Accounts	78,34,537	17,01,466	...	...	...	...	...	...	+61,33,071	...	...	...	
India and Bihar and Orissa—													
India Accounts	14,96,373	1,25,56,409	*—1,10,60,036*	...	...	...	...	...	...	...	...	...	*—1*
Bihar and Orissa Accounts	1,25,55,244	14,95,209	...	...	...	...	...	...	...	+1,10,60,035	...	...	
India and C. P. and Berar—													
India Accounts	16,42,779	72,46,674	*—56,03,895*	...	...	...	...	...	...	...	...	...	*—12,232*
C. P. and Berar Accounts	65,07,471	9,15,808	...	...	...	...	...	...	...	...	+55,91,663	...	
India and Assam—													
India Accounts	4,93,597	88,85,658	*—83,92,061*	...	...	...	...	...	...	...	...	...	+1
Assam Accounts	88,09,923	4,17,861	...	...	...	...	...	...	...	...	...	+83,92,062	
Madras and Bombay—													
Madras Accounts	7,62,127	20,95,813	...	*—13,33,686*	...	...	...	...	...	...	...	...	...
Bombay Accounts	20,96,799	7,63,113	...	...	+13,33,686	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts	55,272	3,16,774	...	*—2,61,502*	...	...	...	...	...	...	...	...	...
Bengal Accounts	3,17,820	56,318	...	...	...	+2,61,502	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	6,26,782	1,51,142	...	+4,75,640	...	...	...	...	...	...	...	...	...
U. P. of Agra & O. Accounts	1,51,019	6,26,659	...	...	...	...	*—4,75,640*	...	...	...	...	...	
Madras and Punjab and N.-W. F.—													
Madras Accounts	60,166	2,10,261	...	*—1,50,095*	...	...	...	...	...	...	...	...	...
Punjab and N.-W.F. Accounts	2,10,285	60,190	...	...	...	...	...	+1,50,095	...	...	...	...	

Madras and Burma—														
Madras Accounts	18,547	2,35,482	...	—2,16,935	...	...	...	...	...	...	...	...	...	
Burma Accounts	2,35,482	18,548	...	...	...	...	...	...	+2,16,934	...	...	...	...	—1
Madras and Bihar and Orissa—														
Madras Accounts	6,728	6,348	...	+380	...	...	...	...	...	...	...	...	...	
Bihar and Orissa Accounts	6,658	7,038	...	...	...	...	...	...	...	—380	...	...	...	...
Madras and C. P. and Berar—														
Madras Accounts	2,876	26,399	...	—23,523	...	...	...	...	...	...	...	...	...	
C. P. and Berar Accounts	26,290	2,766	...	...	...	...	...	...	...	...	+23,524	...	...	+1
Madras and Assam—														
Madras Accounts	172	3,570	...	—3,398	...	...	...	...	...	...	...	...	...	
Assam Accounts	3,570	172	...	...	...	...	...	...	...	...	...	+3,398	...	...
Bombay and Bengal—														
Bombay Accounts	15,253	1,08,592	...	...	—93,339	...	...	...	...	...	...	...	...	
Bengal Accounts	1,07,813	14,474	...	...	...	+93,339	...	...	...	...	...	...	...	...
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	5,72,472	51,03,593	...	...	—45,31,121	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh Accounts	51,00,042	5,68,578	...	...	...	...	+45,31,464	...	...	...	...	...	...	+343
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	6,66,036	1,01,05,126	...	...	—94,39,090	...	...	...	...	...	...	...	...	
Punjab and N.-W. F. Accounts	1,01,01,083	6,61,992	...	...	...	...	...	+94,39,091	...	...	...	...	...	+1
Bombay and Burma—														
Bombay Accounts	44,558	83,621	...	...	—39,063	...	...	...	...	...	...	...	...	
Burma Accounts	83,621	44,558	...	...	...	...	...	...	+39,063	...	...	...	...	...
Bombay and Bihar and Orissa—														
Bombay Accounts	6,643	25,960	...	...	—19,317	...	...	...	...	...	...	...	...	
Bihar and Orissa Accounts	25,947	6,630	...	...	...	...	...	...	...	+19,317	...	...	...	...
Bombay and C. P. and Berar—														
Bombay Accounts	9,98,231	19,01,387	...	...	—9,03,156	...	...	...	...	...	...	...	...	
C. P. and Berar Accounts	18,98,609	9,95,453	...	...	...	...	...	...	...	...	+9,03,156	...	...	...
Bombay and Assam—														
Bombay Accounts	2,977	83,743	...	...	—80,766	...	...	...	...	...	...	...	...	
Assam Accounts	82,583	1,818	...	...	...	...	...	...	...	...	...	+80,765	...	—1
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	3,42,067	2,97,793	...	...	...	+44,274	...	...	...	...	...	...	...	
U. P. of Agra and Oudh Accounts	3,08,824	3,53,098	...	...	...	...	—44,274	...	...	...	...	...	...	...
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	4,42,796	2,25,894	...	...	...	+2,16,902	...	...	...	...	...	...	...	
Punjab and N.-W. F. Accounts	2,25,052	4,41,955	...	...	...	...	...	—2,16,903	...	...	...	...	...	—1
Bengal and Burma—														
Bengal Accounts	1,41,087	1,11,061	...	...	...	+30,026	...	...	...	...	...	...	...	
Burma Accounts	1,11,872	1,41,881	...	...	...	...	...	...	—30,009	...	...	...	...	+17
Bengal and Bihar and Orissa—														
Bengal Accounts	17,15,481	34,70,312	...	...	...	—17,54,831	...	...	...	...	...	...	...	
Bihar and Orissa Accounts	33,64,945	17,16,339	...	...	...	...	...	...	...	+16,48,606	...	...	...	—1,06,225
Carried over	20,76,07,081	20,77,43,579	—4,48,05,567	+18,22,439	—2,64,52,756	—56,002	+1,61,29,225	+1,91,44,958	+63,59,059	+1,27,27,578	+65,18,343	+84,76,225		—1,36,498

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*contd.*													
Brought forward .	20,76,07,081	20,77,43,579	*—4,48,05,567*	+18,22,439	*—2,64,52,756*	*—56,002*	+1,61,29,225	+1,91,44,958	+63,59,059	+1,27,27,578	+65,18,343	+ 84,76,225	*—1,36,498*
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts . . .	2,71,232	67,739	...	...	...	+2,03,493	...	...	...	...	...	...	} ...
C. P. and Berar Accounts .	68,153	2,71,646	...	...	...	...	...	...	...	...	*—2,03,493*	...	
Bengal and Assam—													
Bengal Accounts . . .	72,70,974	10,72,486	...	...	...	+61,98,488	...	...	...	...	...	...	} *—82,232*
Assam Accounts . . .	9,90,904	72,71,624	...	...	...	...	...	...	...	...	...	*—62,80,720*	
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	12,37,443	18,59,720	...	...	...	...	*—6,22,277*	...	...	...	...	...	} +48
Punjab and N.-W. F. Accounts .	18,46,921	12,24,596	...	...	...	...	...	+6,22,325	...	...	...	...	
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	15,217	69,205	...	...	...	...	*—53,988*	...	...	...	...	...	} ...
Burma Accounts . . .	69,605	15,617	...	...	...	...	...	...	+53,988	...	...	...	
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	86,156	5,20,611	...	...	...	...	*—4,34,455*	...	...	...	...	...	} ...
Bihar and Orissa Accounts .	5,20,606	86,151	...	...	...	...	...	...	...	+4,34,455	...	...	
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	1,58,164	3,06,044	...	...	...	...	*—1,47,880*	...	...	...	...	...	} *—28,957*
C. P. and Berar Accounts . .	2,77,330	1,58,407	...	...	...	...	...	...	...	...	+1,18,923	...	
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	77,101	1,46,366	...	...	...	...	*—69,265*	...	...	...	...	...	} ...
Assam Accounts . . .	1,46,366	77,101	...	...	...	...	...	...	...	...	...	+69,265	

Punjab and N.-W F. and Burma—															
Punjab and N.-W. F. Accounts	67,735	77,767	...	...	...	...	...	—10,032	...	...	...	...	≀	...	
Burma Accounts	77,676	67,644	...	...	...	...	...	...	+10,032	...	...	...	≀	...	
Punjab and N.-W. F. and Bihar and Orissa—															
Punjab and N.-W. F. Accounts	10,655	95,992	...	...	...	...	...	—85,337	...	...	...	...	≀	...	
Bihar and Orissa Accounts	95,965	10,628	...	...	...	...	...	...	...	+85,337	...	...	≀	...	
Punjab and N.-W. F. and C. P. and Berar—															
Punjab and N.-W. F. Accounts	46,847	1,87,133	...	...	...	...	...	—1,40,286	...	...	...	...	≀	...	
C. P. and Berar Accounts	1,86,559	46,273	...	...	...	...	...	...	...	...	+1,40,286	...	≀	...	
Punjab and N.-W. F. and Assam—															
Punjab and N.-W. F Accounts	8,249	17,902	...	...	...	...	...	— 9,653	...	...	...	...	≀	+1	
Assam Accounts	17,902	8,248	...	...	...	...	...	...	...	...	...	+9,654	≀		
Burma and Bihar and Orissa—															
Burma Accounts	59,353	6,615	...	...	...	...	...	...	+52,738	...	...	...	≀	...	
Bihar and Orissa Accounts	6,615	59,353	...	...	...	...	...	...	...	—52,738	...	...	≀	...	
Burma and C. P. and Berar—															
Burma Accounts	3,245	1,832	...	...	...	...	...	...	+1,413	...	...	...	≀	...	
C. P. and Berar Accounts	1,832	3,245	...	...	...	...	...	...	...	...	—1,413	...	≀	...	
Burma and Assam—															
Burma Accounts	1,973	3,523	...	...	...	...	...	—1,550	...	...	...	...	≀	...	
Assam Accounts	3,523	1,973	...	...	...	...	...	...	...	...	...	+1,550	≀	...	
Bihar and Orissa and C. P. and Berar—															
Bihar and Orissa Accounts	77,659	18,518	...	...	...	...	...	...	...	+59,141	...	...	≀	...	
C. P. and Berar Accounts	18,518	77,659	...	...	...	...	...	...	...	...	—59,141	...	≀	...	
Bihar and Orissa and Assam—															
Bihar and Orissa Accounts	2,365	25,284	...	...	...	...	...	...	...	—22,919	...	...	≀	...	
Assam Accounts	24,984	2,065	...	...	...	...	...	...	...	...	...	+22,919	≀	...	
C. P. and Berar and Assam—															
C. P. and Berar Accounts	151	3,210	...	...	...	...	...	...	...	...	—3,059	...	≀	...	
Assam Accounts	3,210	151	...	...	...	...	...	...	...	...	...	+3,059	≀	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	22,13,58,269	22,16,05,907	—4,48,05,567	+18,22,439	—2,64,52,756	+63,45,979	+1,48,01,360	+1,95,21,975	+64,75,680	+1,32,30,854	+15,10,446	+23,01,952		—2,47,638	

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) "	81,164	46,677	+34,487	...	...	...	...	...	...	...	...	...	+1
2nd (Rawalpindi) "	39,644	74,130	—*34,486*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 3rd Lahore Division—													
1st (Peshawar) Division	60,058	10,544	+49,514	...	...	...	...	...	...	...	...	...	+17
3rd (Lahore) "	11,704	61,201	—*49,497*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division	14,280	16,744	—*2,464*	...	...	...	...	...	...	...	...	...	—*1*
4th (Quetta) "	14,590	12,127	+2,463	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division	34,125	8,848	+25,277	...	...	...	...	...	...	...	...	...	+1
5th (Mhow) "	8,567	33,843	—*25,276*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division	5,72,978	13,20,644	—*7,47,666*	...	...	...	...	...	...	...	...	...	—*1*
6th (Poona) "	13,04,096	5,56,431	+7,47,665	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division	86,030	1,813	+84,217	...	...	...	...	...	...	...	...	...	...
7th (Meerut) "	1,813	86,030	—*84,217*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 8th (Lucknow) Division—													
1st (Peshawar) Division	1,43,293	6,016	+1,37,277	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) "	6,415	1,43,692	—*1,37,277*	...	...	...	...	...	...	...	...	...	

1st (Peshawar) Division and 9th Secunderabad Division—														
1st (Peshawar) Division . .	10,755	17,130	*—6,375*	...	...	...	...	...	...	...	...	...	}	...
9th (Secunderabad) „ . .	17,130	10,755	+6,375	...	...	...	...	...	...	...	...	...	}	
1st (Peshawar) Division and Burma Division—														
1st (Peshawar) Division . .	4,050	300	+3,750	...	...	...	...	...	...	...	...	...	}	...
Burma „ . .	300	4,050	*—3,750*	...	...	...	...	...	...	...	...	...	}	
1st (Peshawar) Division and Supply—														
1st (Peshawar) Division . .	2,47,°40	15,471	+2,32,369	...	...	...	...	...	...	...	...	...	}	+1
Supply	14,908	2,47,276	*—2,32,368*	...	...	...	...	...	...	...	...	...	}	
1st (Peshawar) Division and Central War Accounts—														
1st (Peshawar) Division . .	8,06,662	11,60,115	*—3,53,453*	...	...	...	...	...	...	...	...	...	}	*—1*
Central War Accounts . .	11,59,851	8,06,399	+3,53,452	...	...	...	...	...	...	...	...	...	}	
2nd (Rawalpindi) Division and 3rd (Lahore) Division—														
2nd (Rawalpindi) Division .	2,18,107	90,184	+1,27,923	...	...	...	...	...	...	...	...	...	}	...
3rd (Lahore) „ . .	95,464	2,23,387	*—1,27,923*	...	...	...	...	...	...	...	...	...	}	
2nd (Rawalpindi) Division and 4th (Quetta) Division—														
2nd (Rawalpindi) Division .	15,595	19,298	*—3,703*	...	...	...	...	...	...	...	...	...	}	...
4th Quetta) „ .	20,812	17,109	+3,703	...	...	...	...	...	...	...	...	...	}	
2nd (Rawalpindi) Division and 5th (Mhow) Division—														
2nd (Rawalpindi) Division .	27,306	18,600	+8,706	...	...	...	...	...	...	...	...	...	}	...
5th (Mhow) „ . .	15,201	23,907	*—8,706*	...	...	...	...	...	...	...	...	...	}	
2nd (Rawalpindi) Division and 6th (Poona) Division—														
2nd (Rawalpindi) Division .	7,03,993	23,98,729	*—16,94,736*	...	...	...	...	...	...	...	...	...	}	+603
6th (Poona) „ . .	20,59,590	3,64,251	+16,95,339	...	...	...	...	...	...	...	...	...	}	
2nd (Rawalpindi) Division and 7th (Meerut) Division —														
2nd (Rawalpindi) Division .	77,800	46,097	+31,703	...	...	...	...	...	...	...	...	...	}	*—1*
7th (Meerut) „ . .	45,878	77,582	*—31,704*	...	...	...	...	...	...	...	...	...	}	
2nd (Rawalpindi) Division and 8th (Lucknow) Division—														
2nd (Rawalpindi) Division .	1,16,681	52,570	+64,111	...	...	...	...	...	...	...	...	...	}	+10
8th (Lucknow) „ . .	53,360	1,17,461	*—64,101*	...	...	...	...	...	...	...	...	...	}	
Carried over .	80,90,040	80,89,411	+629	...	...	...	...	...	...	...	...	...		+629

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the YEAR ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	Unitd Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY *contd.*													
Brought forward	80,90,040	80,89,411	+629	...	...	...	...	...	...	...	...	...	+629
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division	9,935	12,652	*—2,717*	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	11,948	9,231	+2,717	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division	7,990	21,104	*—13,114*	...	...	...	...	...	...	...	...	...	...
Burma Division	20,904	7,790	+13,114	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division	4,77,832	4,07,215	+70,617	...	...	...	...	...	...	...	...	...	...
Supply	3,94,798	4,65,415	*—70,617*	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division	21,40,133	28,82,673	*—7,42,540*	...	...	...	...	...	...	...	...	...	...
Central War Accounts	27,13,608	19,71,068	+7,42,540	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division	1,48,165	2,20,820	*—72,655*	...	...	...	...	...	...	...	...	...	+2
4th (Quetta) Division	1,38,889	66,232	+72,657	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division	1,36,589	90,626	+45,963	...	...	...	...	...	...	...	...	...	+1
5th (Mhow) Division	41,366	87,328	*—45,962*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division	37,40,328	51,31,641	*—13,91,313*	...	...	...	...	...	...	...	...	...	*—1*
6th (Poona) Division	37,81,386	23,90,074	+13,91,312	...	...	...	...	...	...	...	...	...	

3rd (Lahore) Division and 7th (Meerut) Division													
3rd (Lahore) Division	44,749	25,755	+18,994	...	...	...	...	...	...	...	...	...	+1,251
7th (Meerut) „	23,426	41,169	*—17,743*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 8th (Lucknow) Division—													
3rd (Lahore) Division	160,557	12,148	+1,48,409	...	...	...	...	...	...	...	...	...	*—1*
8th (Lucknow) Division	10,003	1,58,413	*—1,48,410*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 9th (Secunderabad) Division—													
3rd (Lahore) Division	47,281	17,660	+29,621	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division	12,049	41,669	*—29,620*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Burma Division—													
3rd (Lahore) Division	2,196	1,100	+1,096	...	...	...	...	...	...	...	...	...	...
Burma Division	1,901	2,997	*—1,096*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Supply—													
3rd (Lahore) Division	4,53,849	1,64,759	+2,89,090	...	...	...	...	...	...	...	...	...	*—43*
Supply	1,05,027	3,94,160	*—2,89,133*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Central War Accounts—													
3rd (Lahore) Division	59,34,144	90,61,846	*—31,27,702*	...	...	...	...	...	...	...	...	...	+1
Central War Accounts	84,68,070	53,40,367	+31 27,703	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 5th (Mhow) Division—													
4th (Quetta) Division	45,773	36,283	+9,487	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division	26,704	36,191	*—9,487*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 6th (Poona) Division—													
4th (Quetta) Division	4,95,511	72,96,572	*—68,01,061*	...	...	...	...	...	...	...	...	...	+27,538
6th (Poona) Division	72,54,769	4,26,170	+68,28,599	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 7th (Meerut) Division—													
4th (Quetta) Division	1,30,873	59,627	+71,246	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division	57,052	1,28,298	*—71,246*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 8th (Lucknow) Division—													
4th (Quetta) Division	1,02,607	6,177	+96,430	...	...	...	...	...	...	...	...	...	+304
8th (Lucknow) Division	4,647	1,00,773	*—96,126*	...	...	...	...	...	...	...	...	...	
Carried over	4,52,35,099	4,52,05,417	+29,682	...	...	...	...	...	...	...	...	...	+29,682

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1915—*contd.*

	Credits	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*													
Brought forward .	4,52,35,099	4,52,05,417	+29,682	...	...	...	...	...	...	...	...	...	+29,682
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division . .	12,808	14,042	*—1,234*	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division .	17,322	16,088	+1,234	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division . .	5,129	3,002	+2,127	...	...	...	...	...	...	...	...	...	*—1*
Burma „ . .	2,922	5,050	*—2,128*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Supply—													
4th (Quetta) Division . .	3,15,596	1,45,878	+1,69,718	...	...	...	...	...	...	...	...	...	+42
Supply	1,12,469	2,82,145	*—1,69,676*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division . .	67,90,084	76,58,366	*—8,68,282*	...	...	...	...	...	...	...	...	...	+310
Central War Accounts . .	76,23,725	67,55,133	+8,68,592	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division . .	5,39,370	10,32,905	*—4,93,535*	...	...	...	...	...	...	...	...	...	*—3,878*
6th (Poona) „ . . .	10,44,823	5,55,166	+4,89,657	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division . .	97,627	61,680	+35,947	...	...	...	...	...	...	...	...	...	...
7th (Meerut) „ . . .	46,343	82,290	*— 35,947*	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 8th (Lucknow Division—													
5th (Mhow) Division . .	65 223	1,46,741	*— 81,518*	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „ . .	1,49,381	67,863	+81,518	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 9th (Secunderabad) Division—													
5th (Mhow) Division . .	71,751	45,450	+26,301	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division .	26,474	52,775	*—26,301*	...	...	...	...	...	...	...	...	...	

5th (Mhow) Division and Burma Division—														
5th (Mhow) Division	5,258	7,124	*—1,866*	...	...	...	...	...	...	...	...	...	...	
Burma „	6,914	5,048	+1,866	...	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and Supply—														
5th (Mhow) Division	4,31,461	1,86,903	+2,44,558	...	...	...	...	...	...	...	...	...	...	
Supply	1,85,961	4,30,614	*—2,44,653*	...	...	...	...	...	...	...	...	...	...	*—95*
5th (Mhow) Division and Central War Accounts—														
5th (Mhow) Division	12,51,895	33,54,015	*—21,02,120*	...	...	...	...	...	...	...	...	...	...	
Central War Accounts	33,27,190	12,25,070	+21,02,120	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and 7th (Meerut) Division—														
6th (Poona) Division	10,37,621	3,54,169	+6,83,452	..	...	...	...	...	...	...	...	...	...	
7th (Meerut) „	17,81,622	24,65,044	*—6,83,422*	...	...	...	...	...	...	...	...	...	...	+30
6th (Poona) Division and 8th (Lucknow) Division—														
6th (Poona) Division	18,77,109	1,78,092	+16,99,017	...	...	...	...	...	...	...	...	...	...	
8th (Lucknow) „	2,64,001	19,63,306	*—16,99,305*	...	...	...	...	...	...	...	...	...	...	*—288*
6th (Poona) Division and 9th (Secunderabad) Division—														
6th (Poona) Division	9,15,280	1,90,914	+7,24,366	...	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division	2,39,893	9,64,277	*—7,24,379*	...	...	...	...	...	...	...	...	...	...	*—13*
6th (Poona) Division and Burma Division—														
7th (Poona) Division	7,57,448	1,24,521	+6,32,927	...	...	...	...	...	...	...	...	...	...	
Burma Division	90,929	7,23,754	—6,32,825	...	...	...	...	...	...	...	...	...	...	+102
6th (Poona) Division and Supply—														
6th (Poona) Division	1,36,50,647	1,40,51,493	+4,00,846	...	...	...	...	...	...	...	...	...	...	
Supply	1,40,14,266	1,36,12,646	—4,01,620	...	...	...	...	...	...	...	...	...	...	+774
6th (Poona) Division and Central War Accounts—														
6th (Poona) Division	2,76,31,065	13,03,50,538	—10,27,29,473	...	...	...	...	...	...	...	...	...	...	
Central War Accounts	13,01,45,799	2,74,16,326	+10,27,29,473	...	...	...	...	...	...	...	...	...	...	...
Carried over	25,97,60,510	25,97,33,845	+26,665	...	...	...	...	...	...	...	...	...	...	+26,665

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY —*contd.*													
Brought forward .	25,97,60,510	25,97,33,845	+26,665	...	...	...	...	...	...	...	...	...	+26,665
7th (Meerut) Division and 8th (Lucknow) Division—													
7th (Meerut) Division . .	97,266	1,39,547	*—42,281*	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division . .	1,78,236	1,35,955	+42,281	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and 9th (Secunderabad) Division—													
7th (Meerut) Division . .	3,416	11,596	*—8,180*	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division .	11,578	3,398	+8,180	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Burma Division—													
7th (Meerut) Division . .	3,059	1,656	+1,403	...	...	...	...	...	...	...	...	...	*—1*
Burma Division . . .	2,468	3,872	*—1,404*	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Supply—													
7th (Meerut) Division . .	3,17,697	1,70,289	+1,47,403	...	...	...	...	...	...	...	...	...	...
Supply	1,88,680	3,36,088	*—1,47,408*	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division . .	9,37,266	43,50,410	*—34,13,144*	...	...	...	...	...	...	...	...	...	...
Central War Accounts . .	43,44,921	9,31,777	+34,13,144	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division . .	33,938	40,160	*—6,222*	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division .	40,669	34,446	+6,223	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division . .	43,891	2,62,007	*—2,18,116*	...	...	...	...	...	...	...	...	...	...
Burma Division . . .	2,27,785	9,669	+2,18,116	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division . .	5,09,892	7,05,528	*- 1,95,636*	...	...	...	...	...	...	...	...	...	*—18*
Supply	6,43,151	4,47,533	+1,95,618	...	...	...	...	...	...	...	...	...	

8th (Lucknow) Division and Central War Accounts—																
8th (Lucknow) Division	22,35,359	56,79,970	*—34,44,611*	...	...	...	...	...	...	...	...	...	...	...	...	...
Central War Accounts	49,98,733	15,54,122	+34,44,611	...	...	...	...	...	...	...	...	...	...	...		
9th (Secunderabad) Division and Burma Division—																
9th (Secunderabad) Division	11,054	8,013	+3,041	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma Division	7,228	10,269	*—3,041*	...	...	...	...	...	...	...	...	...	...	...		
9th (Secunderabad) Division and Supply—																
9th (Secunderabad) Division	3,52,012	1,76,642	+1,75,370	...	...	...	...	...	...	...	...	...	...	...	...	...
Supply	1,58,543	3,33,913	*—1,75,370*	...	...	...	...	...	...	...	...	...	...	...		
9th (Secunderabad) Division and Central War Accounts—																
9th (Secunderabad) Division	10,08,464	26,25,694	*—16,17,230*	...	...	...	...	...	...	...	...	...	...	...	...	*—1*
Central War Accounts	26,55,916	10,38,687	+16,17,229	...	...	...	...	...	...	...	...	...	...	...		
Burma Division and Supply—																
Burma Division	1,52,940	48,834	+1,04,106	...	...	...	...	...	...	...	...	...	...	...	...	...
Supply	44,655	1,48,761	*—1,04,106*	...	...	...	...	...	...	...	...	...	...	...		
Burma Division and Central War Accounts—																
Burma Division	22,86,758	25,50,727	*—2,63,969*	...	...	...	...	...	...	...	...	...	...	...	...	+1
Central War Accounts	9,30,315	6,66,345	+2,63,970	...	...	...	...	...	...	...	...	...	...	...		
Supply and Central War Accounts—																
Supply	4,67,104	3,45,14,830	*—3,40,47,726*	...	...	...	...	...	...	...	...	...	...	...	...	*—1*
Central War Accounts	3,45,24,253	4,76,528	+3,40,47,725	...	...	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	31,71,77,757	31,71,51,111	+26,646	...	...	...	...	...	...	...	...	...	...	...	...	+26,646
TRANSFERS BETWEEN INDIAN POSTS AND TELEGRAPHS AND INDO-EUROPEAN TELEGRAPHS	1,78,00,180	1,78,01,021	*—841*	...	...	...	...	...	...	...	...	...	...	...	...	*—841*
TRANSFERS BETWEEN RAILWAY DEPARTMENT.																
Railway Revenue	23,13,01,267	24,39,49,047	*—1,26,87,487*	...	...	...	...	...	...	...	...	...	...	...	+39,707	*—1,26,47,780*
Railway Capital	19,39,13,603	18,12,65,823	+1,26,67,118	...	...	...	...	...	...	...	...	...	...	...	*—19,338*	+1,26,47,780
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENT.	42,52,14,870	42,52,14,870	*—20,369*	...	...	...	...	...	...	...	...	...	...	...	+20,369	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND RAILWAY—													
Military	5,41,408	91,741	+4,49,667	...	...	...	...	...	...	...	...	...	...
Railway	91,741	5,41,408	—*4,49,667*	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN RAILWAY AND MILITARY	6,33,149	6,33,149	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts	2,37,45,012	1,97,18,653	+40,26,359	...	...	...	...	...	...	...	...	...	+31,060
Posts and Telegraphs Accounts	1,97,45,910	2,37,41,209	—*39,95,299*	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts	3,20,33,928	5,16,94,875	...	—*1,96,60,947*	...	...	...	...	...	...	...	...	+2,889
Posts and Telegraph Accounts	5,16,97,663	3,20,33,767	+1,96,63,836	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts	2,37,10,823	7,37,31,173	...	...	—*4,50,20,350*	...	...	...	...	...	...	...	+24,066
Posts and Telegraphs Accounts	7,37,56,608	2,87,12,192	+4,50,44,416	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—													
Civil Accounts . . .	4,84,39,889	6,23,52,263	...	...	...	*—1,39,12,374*	...	...	...	...	...	...	*—329*
Posts and Telegraphs Accounts	6,23,47,568	4,84,35,523	+1,39,12,045	...	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Posts and Telegraphs—													
Civil Accounts . . .	1,86,19,714	5,57,10,042	...	...	...	...	*—3,70,90,328*	...	...	...	...	...	+15,019
Posts and Telegraphs Accounts	5,57,23,945	1,86,18,598	+3,71,05,347	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Posts and Telegraphs—													
Civil Accounts . . .	1,94,88,969	4,43,19,090	...	...	...	...	...	*—2,48,30,121*	...	...	...	...	+1,538
Posts and Telegraphs Accounts	4,42,92,604	1,94,60,945	+2,48,31,659	...	...	...	...	...	...	...	...	...	
Burma and Posts and Telegraphs—													
Civil Accounts . . .	3,76,90,264	47,44,841	...	...	...	...	...	...	+3,29,45,423	...	...	...	*—2,187*
Posts and Telegraphs Accounts	47,42,454	3,76,90,064	*—3,29,47,610*	...	...	...	...	...	...	...	...	...	
Bihar & Orissa and Posts and Telegraphs—													
Civil Accounts . . .	1,44,01,314	2,26,35,256	...	...	...	...	...	...	...	*—82,33,942*	...	...	*—1,144*
Posts and Telegraphs Accounts	2,26,27,010	1,43,94,212	+82,32,798	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Posts and Telegraphs—													
Civil Accounts . . .	1,45,72,655	36,15,233	...	...	...	...	...	...	...	...	+1,09,57,422	...	+1
Posts and Telegraphs Accounts	36,15,136	1,45,72,557	*—1,09,57,421*	...	...	...	...	...	...	...	...	...	
Assam and Posts and Telegraphs—													
Civil Accounts . . .	1,05,47,527	13,82,699	...	...	...	...	...	...	...	...	...	+91,64,828	+766
Posts and Telegraphs Accounts	13,83,357	1,05,47,419	*—91,64,062*	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. Civil Accounts	24,82,50,095	33,99,04,125	+40,26,359	*—1,96,60,947*	*—4,50,20,350*	*—1,39,12,374*	*—3,70,90,328*	*—2,48,30,121*	+3,29,45,423	*—82,33,942*	+1,09,57,422	+91,64,828	*—9,16,54,030*
Posts and Telegraphs Accounts.	33,99,32,195	24,82,06,486	+9,17,25,709	...	...	...	...	...	...	...	...	...	+9,17,25,709
Net . . .	...	...	+9,57,52,068	*—1,96,60,947*	*—4,50,20,350*	*—1,39,12,374*	*—3,70,90,328*	*—2,48,30,121*	+3,29,45,423	*—82,33,942*	+1,09,57,422	+91,64,828	+71,679

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts . . .	2,87,743	3,34,579	*—46,836*	...	...	...	...	...	...	...	...	...	+117
Marine Accounts . . .	3,51,644	3,04,691	*+46,953*	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	54,698	74,655	...	*—19,957*	...	...	...	...	...	...	...	...	...
Marine Accounts . . .	78,133	58,176	+19,957	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	15,91,403	3,38,33,507	...	...	*—3,22,42,104*	...	...	...	...	...	...	...	+1,82,601
Marine Accounts . . .	3,40,34,250	16,59,545	+3,24,24,705	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	15,89,632	4,52,35,537	...	...	...	*—4,36,45,905*	...	...	...	...	...	...	+12,131
Marine Accounts . . .	4,52,55,920	15,97,884	+4,36,58,036	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts . . .	1,208	1,066	...	...	...	...	+142	...	...	...	...	...	*—1*
Marine Accounts . . .	1,048	1,191	*—143*	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. F. Province and Marine—														
Civil Accounts . . .	119	...	...	...	...	...	...	+119	...	...	...	...	...	
Marine Accounts . . .	...	119	—119	...	...	...	...	...	...	...	...	...		
Burma and Marine—														
Civil Accounts . . .	2,89,066	16,80,224	...	...	...	...	...	...	—13,91,158	...	...	...	—1	
Marine Accounts . . .	22,27,572	8,36,415	+13,91,157	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Marine—														
Civil Accounts . . .	10,832	3,063	...	...	...	...	...	...	...	+7,769	...	...	...	
Marine Accounts . . .	3,155	10,924	—7,769	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Marine—														
Civil Accounts . . .	...	6,730	...	...	...	...	...	...	...	...	—6,730	...	...	
Marine Accounts . . .	6,730	...	+6,730	...	...	...	...	...	...	...	...	...		
Assam and Marine—														
Civil Accounts . . .	1,09,497	151	...	...	...	...	...	...	...	...	...	+1,09,346	—675	
Marine Accounts . . .	151	1,10,172	—1,10,021	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts.	39,34,198	8,11,69,512	—46,836	—19,957	—3,22,42,104	—4,36,45,905	+142	+119	—13,91,158	+7,769	—6,730	+1,09,346	—7,72,35,314	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Marine Accounts.	8,20,08,603	45,79,117	+7,74,29,486	...	...	...	...	...	...	...	...	...	+7,74,29,486	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Net . .	...	...	+7,73,82,650	—19,957	—3,22,42,104	—4,36,45,905	+142	+119	—13,91,158	+7,769	—6,730	+1,09,346	+1,94,172	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts . . .	40,38,104	54,08,404	*—13,70,300*	...	...	...	...	...	...	...	...	...	+45,853
Military Works Accounts . .	54,53,067	40,36,914	+14,16,153	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts . . .	2,03,780	10,32,442	...	*—8,28,662*	...	...	...	...	...	...	...	...	*—4,030*
Military Works Accounts . .	10,28,412	2,03,780	+8,24,632	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts . . .	4,10,932	40,98,448	...	...	*—36,87,516*	...	...	...	...	...	...	...	*—18,965*
Military Works Accounts . .	40,78,798	4,10,247	+36,68,551	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts . . .	62,508	3,41,269	...	...	...	*—2,78,761*	...	...	...	...	...	...	*—257*
Military Works Accounts . .	3,40,497	61,993	+2,78,504	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts . . .	3,87,510	29,67,373	...	...	...	...	*—25,79,863*	...	...	...	...	...	*—8,177*
Military Works Accounts .	29,29,113	3,57,427	+25,71,686	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. Frontier Provinces and Military Works—														
Civil Accounts . . .	37,57,845	86,71,411	...	...	...	...	...	—49,13,566	...	...	...	...	}	+11,861
Military Works Accounts . .	86,44,406	37,18,979	+49,25,427	...	...	...	...	...	...	...	...	...	}	
Burma and Military Works—														
Civil Accounts . . .	6,00,076	11,61,697	...	...	...	...	...	...	—5,61,621	...	...	...	}	—7,134
Military Works Accounts . .	6,44,656	90,169	+5,54,487	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military Works—														
Civil Accounts . . .	40,207	67,957	...	...	...	...	...	...	...	—27,750	...	...	}	...
Military Works Accounts . .	66,487	38,737	+27,750	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military Works—														
Civil Accounts . . .	66,120	5,10,527	...	...	...	...	...	...	...	...	—4,44,407	...	}	+339
Military Works Accounts . .	5,10,866	66,120	+4,44,746	...	...	...	...	...	...	...	...	...	}	
Assam and Military Works—														
Civil Accounts . . .	12,896	59,674	...	...	...	...	...	...	...	...	...	—46,778	}	+421
Military Works Accounts . .	60,406	13,207	+47,199	...	...	...	...	...	...	...	...	...	}	
Total Accounts Current between Civil and Military Works—														
Civil Accounts . . .	95,79,978	2,43,19,202	—13,70,300	—8,28,662	—36,87,516	—2,78,761	—25,79,863	—49,13,566	—5,61,621	—27,750	—4,44,407	—46,778		—1,47,39,224
Military Works Accounts . .	2,37,56,708	89,97,573	+1,47,59,135	...	...	...	...	...	...	...	...	...		+1,47,59,135
Net	...	...	+1,33,88,835	—8,28,662	—36,87,516	—2,78,761	—25,79,863	—49,13,566	—5,61,621	—27,750	—4,44,407	—46,778		+19,911

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts	10,306	1,68,115	*—1,57,809*	...	...	...	...	...	...	...	...	...	+1,37,243
Military Accounts	3,01,940	6,888	+2,95,052	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	716	10,937	...	*—10,221*	...	...	...	...	...	...	...	...	+317
Military Accounts	11,004	466	+10,538	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	4,993	93,736	...	...	*—88,743*	...	...	...	...	...	...	...	+365
Military Accounts	92,491	3,383	+89,108	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	530	3,391	...	...	...	*—2,861*	...	...	...	...	...	...	+38
Military Accounts	3,686	787	+2,899	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	3,748	93,603	...	...	...	...	*—89,855*	...	...	...	...	...	*—175*
Military Accounts	92,226	2,546	+89,680	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts	6,47,298	1,41,92,979	...	...	...	...	...	*—1,35,45,681*	...	...	...	...	*—1,38,054*
Military Accounts	1,40,87,976	6,80,349	+1,34,07,627	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	376	...	...	...	...	...	...	...	+376	...	...	...	+84
Military Accounts	138	430	*—292*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	747	3,717	...	...	...	...	...	...	...	*—2,970*	...	...	...
Military Accounts	3,719	749	+2,970	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshwar Division—													
Civil Accounts	596	12,178	...	...	...	...	...	...	...	...	*—11,582*	...	+172
Military Accounts	12,301	547	+11,754	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—														
Civil Accounts . . .	1,390	2,342	...	...	...	...	...	...	...	...	...	—952	}	...
Military Accounts . . .	2,589	1,637	+952	...	...	...	...	...	...	...	...	...		
India and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	1,30,277	4,17,926	—2,87,649	...	...	...	..	...	...	...	...	...	}	—928
Military Accounts . . .	4,36,720	1,49,999	+2,86,721	...	...	...	...	...	...	...	...	...		
Madras and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	3,323	14,913	...	—11,590	...	...	...	...	...	...	...	...	}	...
Military Accounts . . .	11,688	98	+11,590	...	...	...	...	...	...	...	...	...		
Bombay and Military, 2nd Rawalpindi Division														
Civil Accounts . . .	10,242	3,43,543	...	...	—3,33,301	...	...	...	...	...	...	...	}	—77
Military Accounts . . .	3,48,978	15,754	+3,33,224	...	...	...	...	...	...	...	...	...		
Bengal and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	575	2,869	...	...	...	—2,294	...	...	...	...	...	...	}	+26
Military Accounts . . .	2,804	484	+2,320	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	4,140	2,24,703	...	...	...	...	—2,20,563	...	...	...	...	...	}	+2
Military Accounts . . .	2,24,367	3,802	+2,20,565	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	4,64,083	2,38,31,677	...	...	...	...	...	—2,33,67,594	...	...	...	...	}	—1,408
Military Accounts . . .	2,39,73,370	6,07,184	+2,33,66,186	...	...	...	...	...	...	...	...	...		
Burma and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	274	2,381	...	...	...	...	...	...	—2,107	...	...	...	}	...
Military Accounts . . .	2,696	589	+2,107	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	198	11,056	...	...	...	...	...	...	...	—10,858	...	...	}	—1
Military Accounts . . .	11,294	437	+10,857	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, 2nd Rawalpindi Division—														
Civil Accounts . . .	1,342	30,646	...	...	...	...	...	...	...	...	—29,304	...	}	...
Military Accounts . . .	40,293	10,989	+29,304	...	...	...	...	...	...	...	...	...		
Carried over { Civil Accounts .	12,85,154	3,94,60,712	—4,45,458	—21,811	—4,22,044	—5,155	—3,10,418	—3,69,13,275	—1,731	—13,828	—40,886	—952		—3,81,75,558
Military Accounts	3,96,60,280	14,87,118	+3,81,73,162	...	...	...	...	...	...	...	...	...		+3,81,73,162
Net . . .	...	...	+3,77,27,704	—21,811	—4,22,044	—5,155	—3,10,418	—3,69,13,275	—1,731	—13,828	—40,886	—952		—2,396

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	12,85,154	3,94,60,712	*—4,45,458*	*—21,811*	*—4,22,044*	*—5,155*	*—3,10,418*	*—3,69,13,275*	*—1,731*	*—13,828*	*—40,886*	*—952*	*—3,81,75,558*
Military Accounts	3,96,60,280	14,87,118	+3,81,73,162	...	...	...	...	...	...	...	...	...	+3,81,73,162
Net	...	...	+3,77,27,704	*—21,811*	*—4,22,044*	*—5,155*	*—3,10,418*	*—3,69,13,275*	*—1,731*	*—13,828*	*—40,886*	*—952*	*—2,396*
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	705	11,736	...	...	...	...	...	...	...	...	...	*—11,031*	*—1*
Military Accounts	11,066	36	+11,030	...	...	...	...	...	...	...	...	...	
India and Military, 3rd Lahore Division—													
Civil Accounts	1,72,661	7,11,524	*—5,38,863*	...	...	...	...	...	...	...	...	...	+148
Military Accounts	9,24,064	3,85,053	+5,39,011	...	...	...	...	...	...	...	...	...	
Madras and Military, 3rd Lahore Division—													
Civil Accounts	946	10,210	...	*—9,264*	...	...	...	...	...	...	...	...	+105
Military Accounts	11,552	2,183	+9,369	...	...	...	...	...	...	...	...	...	
Bombay and Military, 3rd Lahore Division—													
Civil accounts	40,387	5,05,788	...	...	*—4,65,401*	...	...	...	...	...	...	...	+657
Military Accounts	4,76,744	10,686	+4,66,058	...	...	...	...	...	...	...	...	...	
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	405	3,923	...	...	...	*—3,518*	...	...	...	...	...	...	+144
Military Account	4,141	479	+3,662	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	16,222	2,30,937	...	...	...	...	*—2,14,715*	...	...	...	...	...	*—2,548*
Military Accounts	2,17,349	5,182	+2,12,167	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	15,97,886	2,51,59,961	...	...	...	...	...	*—2,35,62,075*	...	...	...	...	+2,219
Military Accounts	2,54,16,145	18,51,851	+2,35,64,294	...	...	...	...	...	...	...	...	...	
Burma and Military, 3rd Lahore Division—													
Civil Accounts	1,704	3,513	...	...	...	...	...	...	*—1,809*	...	...	...	*—38*
Military Accounts	3,294	1,523	+1,771	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, 3rd Lahore Division—														
Civil Accounts	1,291	5,306	...	...	...	...	...	...	...	...	*—4,515*	...	...	...
Military Accounts	4,941	426	+4,515	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 3rd Lahore Division—														
Civil Accounts	1,292	44,094	...	...	...	...	...	...	...	...	...	*—42,802*	...	*—600*
Military Accounts	43,052	850	+42,202	...	...	...	...	...	...	...	...	...	...	
Assam and Military, 3rd Lahore Division—														
Civil Accounts	1,115	328	...	...	...	...	...	...	...	...	...	...	+787	*—256*
Military Accounts	324	1,367	*—1,043*	...	...	...	...	...	...	...	...	...	...	
India and Military, 4th Quetta Division—														
Civil Accounts	2,09,291	1,11,17,577	*—1,09,08,286*	...	...	...	...	...	...	...	...	...	...	+44,414
Military Accounts	1,11,65,306	2,12,606	+1,09,52,700	...	...	...	...	...	...	...	...	...	...	
Madras and Military, 4th Quetta Division—														
Civil Accounts	139	23,862	...	*—23,723*	...	...	...	...	...	...	...	...	...	+1,501
Military Accounts	26,537	1,313	+25,224	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, 4th Quetta Division—														
Civil Accounts	1,32,291	94,45,582	...	...	*—93,13,291*	...	...	...	...	...	...	...	...	*—63,530*
Military Accounts	96,25,820	3,76,059	+92,49,761	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, 4th Quetta Division—														
Civil Accounts	1,469	2,136	...	...	...	*—667*	...	...	...	...	...	...	...	*—2*
Military Accounts	1,523	858	+665	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 4th Quetta Division—														
Civil Accounts	4,008	2,20,589	...	...	...	...	*—2,16,581*	...	...	...	...	...	...	+190
Military Accounts	2,21,052	4,281	+2,16,771	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 4th Quetta Division—														
Civil Accounts	7,663	2,77,414	...	...	...	...	...	*—2,69,751*	...	...	...	...	...	+17,639
Military Accounts	2,95,575	8,185	+2,87,390	...	...	...	...	...	...	...	...	...	...	
Burma and Military, 4th Quetta Division—														
Civil Accounts	605	3,825	...	...	...	...	...	...	*—3,220*	...	...	...	...	...
Military Accounts	4,275	1,055	+3,220	...	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts	34,75,234	8,72,39,517	*—1,18,92,607*	*—54,798*	*—1,02,00,736*	*—9,340*	*—7,41,714*	*—6,07,45,101*	*—6,760*	*—18,343*	*—83,688*	*—11,196*	*—8,37,64,283*	
Military Accounts	8,81,13,040	43,51,111	+8,37,61,929	...	...	...	...	...	...	...	...	...	+8,37,61,929	
Net	...	...	+7,18,69,322	*—54,798*	*—1,02,00,736*	*—9,340*	*—7,41,714*	*—6,07,45,101*	*—6,760*	*—18,343*	*—83,688*	*—11,196*	*—2,354*	

No. 102—Details of Accounts between Provinces and Departments during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	34,75,234	8,72,39,517	*—1,18,92,607*	*—54,798*	*—1,02,00,736*	*—9,340*	*—7,41,714*	*—6,07,45,101*	*—6,760*	*—18,343*	*—83,688*	*—11,196*	*—8,37,64,283*
Military Accounts	8,81,13,040	43,51,111	+8,37,61,929	...	...	...	...	...	...	...	...	...	+8,37,61,929
Net	...	...	+7,18,69,322	*—54,798*	*—1,02,00,736*	*—9,340*	*—7,41,714*	*—6,07,45,101*	*—6,760*	*—18,343*	*—83,688*	*—11,196*	*—2,354*
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	...	58	...	...	...	...	...	...	...	*—58*	...	...	...
Military Accounts	58	...	+58	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	326	23,677	...	...	...	...	...	...	...	...	*—23,351*	...	...
Military Accounts	23,529	178	+23,351	...	...	...	...	...	...	...	...	...	
Assam and Military, 4th Quetta Division—													
Civil Accounts	...	1,529	...	...	...	...	...	...	...	...	...	*—1,529*	+24
Military Accounts	1,553	...	+1,553	...	...	...	...	...	...	...	...	...	
India and Military, 5th Mhow Division—													
Civil Accounts	6,67,561	68,26,453	*—61,58,892*	...	...	...	...	...	...	...	...	...	*—8,758*
Military Accounts	68,12,571	6,62,437	+61,50,134	...	...	...	...	...	...	...	...	...	
Madras and Military, 5th Mhow Division—													
Civil Accounts	9,727	75,613	...	*—65,886*	...	...	...	...	...	...	...	...	+44
Military Accounts	67,703	1,773	+65,930	...	...	...	...	...	...	...	...	...	
Bombay and Military, 5th Mhow Division—													
Civil Accounts	65,896	29,36,306	...	...	*—28,70,410*	...	...	...	...	...	...	...	*—25,908*
Military Accounts	30,70,978	2,26,476	+28,44,502	...	...	...	...	...	...	...	...	...	
Bengal and Military, 5th Mhow Division—													
Civil Accounts	582	7,163	...	...	...	*—6,581*	...	...	...	...	...	...	*—74*
Military Accounts	7,236	729	+6,507	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	36,859	32,33,615	...	...	...	...	*—31,96,756*	...	...	...	...	...	+12,247
Military Accounts	32,48,184	39,181	+32,09,003	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier and Military, 5th Mhow Division—														
Civil Accounts	486	92,189	...	...	...	...	...	—91,703	...	...	...	...	}	+515
Military Accounts	94,767	2,549	+92,218	...	...	...	...	...	...	...	...	...	}	
Burma and Military, 5th Mhow Division—														
Civil Accounts	900	1,667	...	...	...	...	...	...	—767	...	...	...	}	...
Military Accounts	5,277	4,510	+767	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military, 5th Mhow Division—														
Civil Accounts	2,095	10,337	...	...	...	...	...	...	...	—8,242	...	...	}	—1
Military Accounts	10,375	2,134	+8,241	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, 5th Mhow Division—														
Civil Accounts	3,16,354	51,75,041	...	...	...	...	...	...	...	...	—48,58,687	...	}	+25,656
Military Accounts	52,87,510	4,03,167	+48,84,343	...	...	...	...	...	...	...	...	...	}	
Assam and Military, 5th Mhow Division—														
Civil Accounts	232	5	...	...	...	...	...	...	...	...	...	+227	}	...
Military Accounts	66	293	—227	...	...	...	...	...	...	...	...	...	}	
India and Military, 6th Poona Division—														
Civil Accounts	22,53,156	10,03,195	+12,49,961	...	...	...	...	...	...	...	...	...	}	—9,407
Military Accounts	8,80,662	21,40,030	—12,59,368	...	...	...	...	...	...	...	...	...	}	
Madras and Military, 6th Poona Division—														
Civil Accounts	50,35,273	3,26,707	...	+47,08,566	...	...	...	...	...	...	...	...	}	—401
Military Accounts	2,96,449	50,05,416	—47,08,967	...	...	...	...	...	...	...	...	...	}	
Bombay and Military, 6th Poona Division—														
Civil Accounts	23,98,965	4,17,63,774	...	...	—3,93,64,809	...	...	...	...	...	...	...	}	+5,953
Military Accounts	4,18,37,743	24,66,981	+3,93,70,762	...	...	...	...	...	...	...	...	...	}	
Bengal and Military, 6th Poona Division—														
Civil Accounts	9	33,993	...	...	...	—33,984	...	...	...	...	...	...	}	—380
Military Accounts	39,204	5,600	+33,604	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military, 6th Poona Division—														
Civil Accounts	2,02,579	2,26,279	...	...	...	...	—23,700	...	...	...	...	...	}	+20,182
Military Accounts	2,33,183	1,89,301	+43,882	...	...	...	...	...	...	...	...	...	}	
Carried over Civil Accounts	1,44,66,234	14,89,77,118	—1,68,01,538	+45,87,882	—5,24,35,955	—49,905	—39,62,170	—6,08,36,804	—7,527	—26,643	—49,65,726	—12,498		—13,45,10,884
Carried over Military Accounts	15,00,30,088	1,55,01,866	+13,45,28,222	...	...	...	...	...	...	...	...	...		+13,45,28,222
Carried over Net	...	...	+11,77,26,684	+45,87,882	—5,24,35,955	—49,905	—39,62,170	—6,08,36,804	—7,527	—26,643	—49,65,726	—12,498		+17,338

No 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	1,41,66,234	14,89,77,118	*—1,68,01,538*	+45,87,882	*—5,24,35,955*	*—49,905*	*—39,62,170*	*—6,08,36,804*	*—7,527*	*—26,643*	*—49,65,726*	*—12,498*	*—13,45,10,884*
Military Accounts	15,00,30,088	1,55,01,866	+13,45,28,222	...	...	...	...	...	...	...	...	...	+13,45,28,222
Net	...	...	+11,77,26,684	+15,87,882	*—5,24,35,955*	*—49,905*	*—39,62,170*	*—6,08,36,804*	*—7,527*	*—26,643*	*—49,65,726*	*—12,498*	+17,338
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	6,23,776	3,89,887	...	...	...	...	...	+2,33,889	...	...	...	...	*—3,532*
Military Accounts	2,74,657	5,12,078	*—2,37,421*	...	...	...	...	...	...	...	...	...	
Burma and Military, 6th Poona Division—													
Civil Accounts	38,289	1,66,568	...	...	...	...	...	...	*—1,28,279*	...	...	...	*—13,895*
Military Accounts	1,33,707	19,323	+1,14,384	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	15,605	675	...	...	...	...	...	...	...	+14,930	...	...	...
Military Accounts	675	15,605	*—14,930*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	701	29,048	...	...	...	...	...	...	...	...	*—28,347*	...	*—327*
Military Accounts	28,648	628	+28,020	...	...	...	...	...	...	...	...	...	
Assam and Military, 6th Poona Division—													
Civil Accounts	9,042	9,158	...	...	...	...	...	...	...	...	...	*—116*	+1
Military Accounts	951	834	+117	...	...	...	...	...	...	...	...	...	
India and Military, 7th Meerut Division—													
Civil Accounts	66,772	31,43,611	*—30,76,839*	...	...	...	...	...	...	...	...	...	+2,786
Military Accounts	32,48,693	1,69,068	+30,79,625	...	...	...	...	...	...	...	...	...	
Madras and Military, 7th Meerut Division—													
Civil Accounts	5,395	22,311	...	*—16,916*	...	...	...	...	...	...	...	...	...
Military Accounts	20,019	3,103	+16,916	...	...	...	...	...	...	...	...	...	
Bombay and Military, 7th Meerut Division—													
Civil Accounts	22,566	2,44,096	...	...	*—2,21,530*	...	...	...	...	...	...	...	+447
Military Accounts	2,70,241	48,264	+2,21,977	...	...	...	...	...	...	...	...	...	

Bengal and Military, 7th Meerut Division—														
Civil Accounts	1,360	54,802	...	...	...	—53,442	...	...	...	...	...	...	}	...
Military Accounts	55,163	1,721	+53,442	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, 7th Meerut Division—														
Civil Accounts	4,20,493	1,54,60,183	...	...	...	...	—1,50,39,690	...	...	...	...	...	}	—2,577
Military Accounts	1,53,07,449	2,70,336	+1,50,37,113	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, 7th Meerut Division—														
Civil Accounts	9,200	5,08,901	...	...	...	...	...	—4,99,701	...	...	...	...	}	+406
Military Accounts	5,33,524	33,417	+5,00,107	...	...	...	...	...	...	...	...	...		
Burma and Military, 7th Meerut Division—														
Civil Accounts	699	6,802	...	...	...	...	...	...	—6,103	...	...	...	}	...
Military Accounts	6,964	861	+6,103	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, 7th Meerut Division—														
Civil Accounts	248	3,447	...	...	...	...	...	...	...	—3,199	...	...	}	+70
Military Accounts	3,517	248	+3 269	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, 7th Meerut Division—														
Civil Accounts	1,124	54,349	...	...	...	...	...	...	...	...	—53,225	...	}	—744
Military Accounts	52,553	72	+52,481	...	...	...	...	...	...	...	...	...		
Assam and Military, 7th Meerut Division—														
Civil Accounts	1,109	1,804	...	...	...	...	...	...	...	...	...	—695	}	...
Military Accounts	1,674	979	+695	...	...	...	...	...	...	...	...	...		
India and Military, 8th Lucknow Division—														
Civil Accounts	6,36,981	68,09,819	—61,72,838	...	...	...	...	...	...	...	...	...	}	—78,975
Military Accounts	68,07,685	7,13,822	+60,93,863	...	...	...	...	...	...	...	...	...		
Madras and Military, 8th Lucknow Division—														
Civil Accounts	2,532	3,06,473	...	—3,03,941	...	...	...	...	...	...	...	...	}	+57,214
Military Accounts	3,61,286	131	+3,61,155	...	...	...	...	...	...	...	...	...		
Bombay and Military, 8th Lucknow Division—														
Civil Accounts	18,275	2,08,859	...	...	—1,90,584	...	...	...	...	...	...	...	}	+3,430
Military Accounts	1,99,635	5,621	+1,94,014	...	...	...	...	...	...	...	...	...		
Carried over Civil Accounts	1,63,40,401	17,63,97,911	—2 60,51,215	+42,67,025	—5,28,48,069	—1,03,347	—1,90,01,860	—6,11,02,616	—1,41,909	—14,912	—50,47,298	—13,309		—16,00,57,510
Carried over Military Accounts	17,73,37,129	1 72,97,977	+ 16,00,39,152	...	...	...	...	...	...	...	...	...		+16,00,39,152
Carried over Net	...	...	+13,39,87,937	+42,67,025	—5,28,48,069	—1,03,347	—1,90,01,860	—6,11,02,616	—1,41,909	—14,912	—50,47,298	—13,309		—18,358

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
rought forward { Civil Accounts	1,63,40,401	17,63,97,911	*—2,60,51,215*	+42,67,025	*—5,28,48,069*	*—1,03,347*	*—1,90,01,860*	*—6,11,02,616*	*—1,41,909*	*—14,912*	*—50,47,298*	*—13,309*	*—16,00,57,510*
Military Accounts	17,73,37,129	1,72,97,977	+16,00,39,152	...	...	...	...	...	...	...	...	...	+16,00,39,152
Net	...	...	+13,39,87,937	+42,67,025	*—5,28,48,069*	*—1,03,347*	*—1,90,01,860*	*—6,11,02,616*	*—1,41,909*	*—14,912*	*—50,47,298*	*—13,309*	*—18,358*
ACCOUNT BETWEEN—													—
Bengal and Military, 8th Lucknow Division—													
Civil Accounts	2,27,865	34,31,410	...	...	...	*—32,03,545*	...	...	...	...	...	...	} +13,235
Military Accounts	33,90,221	1,73,441	+32,16,780	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 8th Lucknow Division—													
Civil Accounts	2,65,971	1,31,38,428	...	...	...	...	*—1,28,72,457*	...	...	...	...	...	} —6,309
Military Accounts	1,30,34,339	1,68,191	+1,28,66,148	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 8th Lucknow Division—													
Civil Accounts	9,596	2,20,282	...	...	...	...	...	*—2,10,686*	...	...	...	...	} +35
Military Accounts	2,18,062	7,341	+2,10,721	...	...	...	...	...	...	...	...	...	
Burma and Military, 8th Lucknow Division—													
Civil Accounts	2,451	5,603	...	...	...	...	...	...	*—3,152*	...	...	...	} +68
Military Accounts	5,510	2,290	+3,220	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 8th Lucknow Division—													
Civil Accounts	11,366	13,88,897	...	...	...	...	...	...	...	*—13,77,531*	...	...	} +2,137
Military Accounts	13,87,100	7,432	+13,79,668	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military 8th Lucknow Division—													
Civil Accounts	2,912	71,814	...	...	...	...	...	...	...	...	*—68,902*	...	} +1,318
Military Accounts	85,180	14,960	+70,220	...	...	...	...	...	...	...	...	...	
Assam and Military, 8th Lucknow Division—													
Civil Accounts	69,450	12,38,649	...	...	...	...	...	...	...	...	...	*— 11,69,199*	} +7,694
Military Accounts	12,25,950	49,057	+11,76,893	...	...	...	...	...	...	...	...	...	

India and Military, 9th Secunderabad Division—														
Civil Accounts	2,46,559	64,43,310	—61,96,751	...	...	...	...	...	...	...	...	...	...	—18,503
Military Accounts	64,38,904	2,60,656	+61,78,248	...	...	...	...	...	...	...	...	...	...	
Madras and Military, 9th Secunderabad Division—														
Civil Accounts	1,84,180	1,16,98,438	...	—1,15,14,258	...	...	...	...	...	...	...	...	...	+18,436
Military Accounts	1,17,34,637	2,01,943	+1,15,32,694	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, 9th Secunderabad Division—														
Civil Accounts	44,773	1,65,523	...	...	—1,20,750	...	...	...	...	...	...	...	...	...
Military Accounts	1,38,390	17,640	+1,20,750	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, 9th Secunderabad Division—														
Civil Accounts	...	2,420	...	...	...	—2,420	...	...	...	...	...	...	...	...
Military Accounts	2,465	45	+2,420	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—														
Civil Accounts	3,958	1,03,121	...	...	...	...	—99,163	...	...	...	...	...	...	+81
Military Accounts	1,01,723	2,479	+99,244	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—														
Civil Accounts	...	10,270	...	...	...	...	..	—10,270	...	...	...	...	...	—121
Military Accounts	10,626	368	+10,258	...	...	...	...	...	...	...	...	...	...	
Burma and Military, 9th Secunderabad Division—														
Civil Accounts	2,665	6,279	...	...	...	...	...	...	—3,614	...	...	...	...	...
Military Accounts	5,645	2,031	+3,614	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 9th Secunderabad Division—														
Civil Accounts	25	3,398	...	...	...	...	...	...	...	—3,373	...	...	...	+1
Military Accounts	3,399	25	+3,374	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 9th Secunderabad Division—														
Civil Accounts	8,891	49,064	...	...	...	...	...	...	...	...	—39,173	...	...	—1
Military Accounts	40,627	1,455	+39,172	...	...	...	...	...	...	...	...	...	...	
Carried over . Civil Accounts	1,74,22,063	21,43,74,817	—3,22,47,966	—72,47,233	—5,29,68,819	—33,09,312	—3,19,73,480	—6,13,23,572	—1,48,675	—13,95,816	—51,55,373	—11,82,508	—19,69,52,754	
Military Accounts	21,51,59,907	1,82,07,331	+19,69,52,576	...	...	...	...	...	...	...	...	...	+19,69,52,576	
Net	...	...	+16,47,04,610	—72,47,233	—5,29,68,819	—33,09,312	—3,19,73,480	—6,13,23,572	—1,48,675	—13,95,816	—51,55,373	—11,82,508	—178	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward { Civil Accounts	1,74,22,063	21,43,74,817	*—3,22,47,966*	*—72,47,233*	*—5,29,68,819*	*—33,09,312*	*—3,19,73,480*	*—6,13,23,572*	*—1,48,675*	*—13,95,816*	*—51,55,373*	*—11,82,508*	*—19,69,52,754*
Military Accounts	21,51,59,907	1,82,07,331	+19,69,52,576	...	...	...	...	...	...	...	...	...	+19,69,52,576
Net	...	...	+16,47,04,610	*—72,47,233*	*—5,29,68,819*	*—33,09,312*	*—3,19,73,480*	*—6,13,23,572*	*—1,48,675*	*—13,95,816*	*—51,55,373*	*—11,82,508*	*—178*
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assam and Military, 9th Secunderabad Division—													
Civil Accounts	189	189	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	
ACCOUNT BETWEEN—													
India and Military, Burma Division—													
Civil Accounts	2,65,260	3,49,376	*—84,116*	...	...	...	...	...	...	...	...	...	*—4,040*
Military Accounts	3,34,516	2,54,440	+80,076	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma Division—													
Civil Accounts	1,077	21,216	...	*—20,139*	...	...	...	...	...	...	...	...	*—140*
Military Accounts	20,252	253	+19,999	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma Division—													
Civil Accounts	7,222	1,56,554	...	...	*—1,49,332*	...	...	...	...	...	...	...	+707
Military Accounts	1,85,287	35,248	+1,50,039	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma Division—													
Civil Accounts	441	20,274	...	...	...	*—19,833*	...	...	...	...	...	...	*—1*
Military Accounts	19,940	108	+19,832	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	19,451	33,128	...	...	...	...	*—13,677*	...	...	...	...	...	+87
Military Accounts	14,380	616	+13,764	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	498	29,630	...	...	...	...	...	*—29,132*	...	...	...	...	+1,282
Military Accounts	30,768	354	+30,414	...	...	...	...	...	...	...	...	...	
Burma and Military, Burma Division—													
Civil Accounts	1,45,915	73,69,242	...	...	...	...	...	...	*—72,23,327*	...	...	...	+2,107
Military Accounts	74,23,354	1,97,920	+72,25,434	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Burma Division—														
Civil Accounts	...	564	...	...	...	...	...	...	...	—564	...	...	}	...
Military Accounts	564	...	+564	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, Burma Division—														
Civil Accounts	317	3,579	...	...	...	...	...	...	...	...	—3,262	...	}	—1
Military Accounts	4,191	930	+3,261	...	...	...	...	...	...	...	...	...	}	
Assam and Military, Burma Division—														
Civil Accounts	...	205	...	...	...	...	...	...	...	...	...	—205	}	...
Military Accounts	205	...	+205	...	...	...	...	...	...	...	...	...	}	
India and Military Supply—														
Civil Accounts	15,33,713	1,44,04,492	—1,28,70,779	...	...	...	...	...	...	...	...	...	}	+49,405
Military Accounts	1,46,31,302	17,11,118	+1,29,20,184	...	...	...	...	...	...	...	...	...	}	
Madras and Military Supply—														
Civil Accounts	11,40,029	47,44,644	...	—36,04,615	...	...	...	...	...	...	...	...	}	—1,179
Military Accounts	46,64,052	10,60,616	+36,03,436	...	...	...	...	...	...	...	...	...	}	
Bombay and Military Supply—														
Civil Accounts	19,23,748	74,09,621	...	...	—54,85,873	...	...	...	...	...	...	...	}	—33,013
Military Accounts	69,88,606	15,35,806	+54,52,860	...	...	...	...	...	...	...	...	...	}	
Bengal and Military Supply—														
Civil Accounts	2,99,649	13,80,443	...	...	...	—10,80,794	...	...	...	..	...	...	}	+11
Military Accounts	18,79,812	2,99,007	+10,80,805	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military Supply—														
Civil Accounts	8,20,226	86,31,109	...	...	...	...	—78,10,883	...	...	...	...	...	}	—1,872
Military Accounts	86,29,729	8,20,718	+78,09,011	..	...	...	...	...	...	...	...	...	}	
Punjab and North-West Frontier and Military Supply—														
Civil Accounts	12,96,792	76,87,719	...	...	...	...	...	—63,90,927	...	...	...	...	}	—8,665
Military Accounts	76,80,182	12,97,920	+63,82,262	...	...	...	...	...	...	...	...	...	}	
Carried over { Civil Accounts	2,48,76,590	23 66,16,802	—4,52,02,861	—1,08,71,987	—5,86,04,024	—44,09,939	—3,97,98,040	—6,77,43,631	—73,72,002	—13,96,380	—51,58,635	—11,82,713		—24,17,40 212
Military Accounts	26,71,67,107	2,54,22,385	+24,17,44,722	...	...	...	...	...	...	...	...	...		+24,17 44,722
Net	...	...	+19,65,4..,861	—1,08,71,987	—5,86,04,024	—44,09,939	—3,97,98,040	—6,77,43,631	—73,72,002	—13,96,380	—51,58,635	—11,82,713		+4,5.0

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1915—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*													
Brought forward { Civil Accounts	2,48,76,590	26,66,16,8 2	*—4,52,02,861*	*—1,08,71,987*	*—5,86,04,024*	*—44,09,939*	*—3,97,98,040*	*—6,77,43,631*	*—73,72,002*	*—13,96,380*	*—51,58,635*	*—11,82,713*	*—24,17,40,212*
Military Accounts	26,71,67,1 7	2,54,22,335	+21,17,44,72	...	...	...	...	...	...	...	...	...	+24,17,44,722
Net . . .	...	...	+19,65,4 ,86	*—1,08,71,987*	*—5,86,04,024*	*—44,09,939*	*—3,97,98,040*	*—6,77,43,631*	*—73,72,002*	*—13,96,380*	*—51,58,635*	*—11,82,713*	+4,510
ACCOUNT BETWEEN—													
Burma and Military Supply—													
Civil Accounts . . .	5,03,147	5,13,597	...	...	...	...	...	...	*—7,450*	...	...	...	*—44*
Military Accounts . . .	5,19,857	5,12,451	+7,406	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Supply—													
Civil Accounts . . .	87,151	66,807	...	...	...	...	...	...	...	+20,344	...	...	+60
Military Accounts . . .	66,566	86,850	*— 20,284*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Supply—													
Civil Accounts . . .	1,71,415	8,95,076	...	...	...	...	...	...	...	...	*—7,23,661*	...	*—4,874*
Military Accounts . . .	8,90,652	1,71,805	+7,18,787	...	...	...	...	...	...	...	...	...	
Assam and Military Supply—													
Civil Accounts . . .	1,75,073	40 286	...	...	...	...	...	...	...	...	...	+1,34.787	...
Military Accounts . . .	36,892	1,71,679	*—1,34,787*	...	...	...	...	...	...	...	...	...	
India and Military Central War Accounts—													
Civil Accounts . . .	2.19,028	1,21,581	+97,447	...	...	...	...	...	...	...	...	...	*—1,47,708*
Military Accounts . . .	13,73,703	16,18,858	*—2,45,155*	...	...	...	...	...	...	...	...	...	
Madras and Military Central War Accounts—													
Civil Accounts . . .	2,716	35,994	...	*—33,278*	...	...	...	...	...	...	...	...	+31,167
Military Accounts . . .	65,676	1,231	+64,445	...	...	...	...	...	...	...	...	...	

Bombay and Military Central War Accounts—														
Civil Accounts	4,95,230	30,53,794	...	...	—25,58,564	...	...	...	...	...	...	...	...	
Military Accounts	49,09,431	28,55,308	+21,14,123	...	...	...	...	...	...	...	...	...	...	—4,44,441
Bengal and Military Central War Accounts—														
Civil Accounts	4,192	95,636	...	...	...	—91,444	...	...	...	...	...	...	...	
Military Accounts	95,876	4,192	+91,684	...	...	...	...	...	...	...	...	...	...	+240
United Provinces of Agra and Oudh and Military Central War Accounts—														
Civil Accounts	12,798	2,95,271	...	...	...	...	—2,75,473	...	...	...	...	...	...	
Military Accounts	5,64,173	4,675	+5,59,498	...	...	...	...	...	...	...	...	...	...	+2,84,025
Punjab and North-West Frontier and Military Central War Accounts—														
Civil Accounts	6,415	9,96,738	...	...	...	...	...	—9,90,323	...	...	...	...	...	
Military Accounts	12,52,798	27,750	+12,25,048	...	...	...	...	...	...	...	...	...	...	+2,34,725
Burma and Military Central War Accounts—														
Civil Accounts	228	30,543	...	...	...	...	...	...	—30,315	...	...	...	...	
Military Accounts	31,404	227	+31,177	...	...	...	...	...	...	...	...	...	...	+862
Bihar and Orissa and Military Central War Accounts—														
Civil Accounts	...	27	...	...	...	...	...	...	...	—27	...	...	...	
Military Accounts	1,749	...	+1,749	...	...	...	...	...	...	...	...	...	...	+1,722
Central Provinces and Berar and Military Central War Accounts—														
Civil Accounts	47	1,580	...	...	...	...	...	...	...	...	—1,533	...	...	
Military Accounts	8,738	3,794	+4,944	...	...	...	...	...	...	...	...	...	...	+3,411
Assam and Military Central War Accounts—														
Civil Accounts	...	33,471	...	...	...	...	...	...	...	...	...	—33,471	...	
Military Accounts	33,471	...	+33,471	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Civil Accounts	2,65,64,039	27,27,97,203	—4,51,05,414	—1,09,05,265	—6,11,62,588	—45,01,383	—4,00,73,513	—6,87,33,954	—74,09,767	—13,76,063	—58,83,829	—10,81,397		—24,62,33,173
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Military Accounts	27,70,78,093	3,06,81,265	+24,51,96,828	...	...	...	...	...	...	...	...	...		+24,61,96,828
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Net	...	...	+20,10,91,414	—1,09,05,265	—6,11,62,588	—45,01,383	4,00,73,513	—6,87,33,954	—74,09,767	—13,76,063	—58,83,829	—10,81,397		—36,345

No. 102—Details of Accounts between Provinces and Departments during the Year 31st March 1915—*concld.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
Account between—													
India and Railways—													
Civil Accounts	11,77,71,777	8,27,51,919	+3,50,19,858	...	...	...	...	...	...	...	...	...	—1,44,987
Railway Accounts	8,25,58,730	11,77,23,575	*—3,51,64,845*	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	7,62,70,707	4,50,79,316	...	+3,11,91,391	...	...	...	...	...	...	...	...	—2,76,661
Railway Accounts	4,48,03,856	7,62,71,908	*—3,14,68,052*	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	14,12,89,493	9,12,86,594	...	...	+5,00,02,899	...	...	...	...	...	...	...	+10,233
Railway Accounts	9,11,48,325	14,11,40,991	*—4,99,91,584*	...	*—1,082*	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	8,14,15,769	8,08,54,576	...	...	...	+5,61,193	...	...	...	...	...	...	—11,32,876
Railway Accounts	7,96,78,840	8,13,73,909	*—16,81,668*	...	...	*—12,401*	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	4,91,50,605	2,61,29,121	...	...	...	...	+2,30,21,484	...	...	...	...	...	—49,078
Railway Accounts	2,58,45,300	4,89,15,862	*—2,30,73,210*	...	...	...	+2,648	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	6,56,56,170	3,35,83,960	...	...	...	...	...	+3,20,72,210	...	...	...	...	+3,32,471
Railway Accounts	3,38,96,479	6,56,36,218	*—3,17,39,739*	...	...	...	...	...	...	...	...	...	
Burma and Railways—													
Civil Accounts	2,25,77,725	1,82,16,554	...	...	...	...	...	...	+43,61,171	...	...	...	—2,36,838
Railway Accounts	1,79,79,716	2,25,77,725	*—45,98,009*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	2,72,059	10,89,311	...	...	...	...	...	...	...	*—8,17,252*	...	...	—4,969
Railway Accounts	10,30,153	2,17,850	+8,30,424	...	...	...	...	...	...	*—18,141*	...	...	
Central Provinces and Railways—													
Civil Accounts	9,12,804	51,79,072	...	...	...	...	...	...	...	...	*—42,66,268*	...	—1,45,186
Railway Accounts	50,20,945	8,99,863	+41,21,082	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	3,57,389	10,97,486	...	...	...	...	...	...	...	...	...	*—7,40,097*	—237
Railway Accounts	10,94,051	3,54,171	+7,73,527	...	...	...	...	...	...	...	...	*—33,667*	
Total Account Current between Civil and Railways. Civil Accounts	55,56,74,498	38,52,67,909	+3,50,19,858	+3,11,91,391	+5,00,02,899	+5,61,193	+2,30,21,484	+3,20,72,210	+43,61,171	*—8,17,252*	*—42,66,268*	*—7,40,097*	+17,04,66,589
Total Account Current between Civil and Railways. Railway Accounts	38,30,56,355	55,51,11,072	*—17,19,92,074*	...	*—1,082*	*—12,401*	+2,648	...	...	*—18,141*	...	*—33,667*	*—17,20,54,717*
Total Account Current between Civil and Railways. Net	...	...	*—13,69,72,216*	+3,11,91,391	+5,00,01,817	+5,48,792	+2,30,24,132	+3,20,72,210	+43,61,171	*—8,35,393*	*—42,66,268*	*—7,73,764*	*—16,48,128*

No. 103.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1915.

Receipts.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
HIS MAJESTY'S IMPERIAL GOVERNMENT—	£	£	£	£	£	£	£	£	£	£	£
Expenditure in India in connection with expeditionary Forces—											
To Europe	2,543,117	...	...	...	...	...	...	...	...	...	2,543,117
„ East Africa	228,772	...	...	...	...	...	...	...	...	...	228,772
„ Mesopotamia	448,839	...	...	...	...	...	...	...	...	...	448,839
„ Egypt	727,853	...	...	...	...	...	...	...	...	...	727,853
„ not allocated to a particular Force	491,762	...	...	...	...	...	...	...	...	...	491,762
„ in connection with War Services not allocated to Expeditionary Forces	656	...	...	...	...	...	...	...	...	...	656
Moiety of receipts in India in connection with the despatch of Troops to Persia	2,116	...	...	...	...	...	...	...	...	...	2,116
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	279	...	...	...	...	...	...	...	...	...	279
Enlistment of natives of India for service in the Colonies	196	...	...	...	...	...	...	...	...	...	196
His Majesty's Coronation	64	...	...	...	...	...	...	...	...	...	64
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	957	...	...	...	...	...	...	...	...	...	957
Postal and Money Order Transactions in India	13,386	...	...	...	...	...	...	...	...	...	13,386
Little Basses Light Vessel Dues	...	117	358	1,436	...	...	519	...	...	...	2,430
Balances of Shipping Masters' Accounts	...	34	714	563	...	...	56	...	...	...	1,367
Despatch of Troops to Mauritius	25,891	...	...	...	...	...	...	...	...	...	25,891
Expenses in India in connection with the Indian Forces in North China	16,644	...	...	...	...	...	...	...	...	...	16,644
Indian Native Regiments lent for service in the Colonies	381	...	...	...	...	...	...	...	...	...	381
Share of Revenue of the Persian Gulf Radio Offices	2,411	...	...	...	...	...	...	...	...	...	2,411
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	50,995	...	...	...	...	...	...	...	...	...	50,995
Recoveries on account of Allotments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	25,489	...	...	...	...	...	...	...	...	...	25,489
Surveying Persian Gulf	8	...	...	...	...	...	...	...	...	...	8
Receipts in connection with the employment of a Mountain Battery in Egypt	125	...	...	...	...	...	...	...	...	...	125
Lighting and Buoying in the Persian Gulf	23	...	...	...	...	...	...	...	...	...	23
Turco-Persian Frontier Commission	2	...	...	...	...	...	...	...	...	...	2
Purchase of mules	90,529	...	...	...	...	...	...	...	...	...	90,529
Miscellaneous receipts—											
Civil	76,665	...	2,697	...	...	...	11	...	...	...	79,373
Military	175,622	...	...	...	...	...	...	...	...	...	175,622
Marine	110,051	...	...	...	...	...	...	...	...	...	110,051
TOTAL	5,032,933	151	3,769	1,959	...	...	586	...	...	...	5,039,338

His Majesty's Indian Government in London—												
His Majesty's Coronation	1	...	...	...	...	...	...	...	...	...	...	1
Allotments of pay of British Soldiers	15,583	...	...	...	...	...	...	...	...	...	...	15,583
Allotments of pay, etc.—Indian Services	116,299	30	5	...	30	...	...	27	...	...	...	116,391
Family and Miscellaneous Remittances made by means of Rolls, etc.	192,007	...	...	...	...	...	...	...	...	...	...	192,007
Family Remittances, Indo-European Telegraph Department	3,680	...	...	...	...	...	...	...	...	...	...	3,680
East Indian Railway Company, Advances in England for purchase of Stores, etc.	2,101,800	...	...	...	...	...	...	...	...	...	...	2,101,800
South Indian Railway Company ditto	324,958	...	...	...	...	...	...	...	...	...	...	324,958
Bengal and North-Western Railway Company ditto	62,732	...	...	...	...	...	...	...	...	...	...	62,732
Great Indian Peninsula Railway Company ditto	1,629,363	...	...	...	...	...	...	...	...	...	...	1,629,363
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	480,174	...	...	...	...	...	...	...	...	...	...	480,174
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	16,318	...	...	...	...	...	...	...	...	...	...	16,318
Stores purchased for War purposes	39,129	...	...	...	...	...	...	...	...	...	...	39,129
Enemy's ships employed by the Indian Government	24,990	...	...	...	...	...	...	...	...	...	...	24,990
Nickel supplied for coinage purposes	...	...	7,078	...	...	...	...	...	...	...	...	7,078
Hire of Transports, Canal Dues, Coal, etc.	463,995	...	...	...	...	...	...	...	...	...	...	463,995
Stores purchased in England chargeable to Provincial and Local Funds and to Native States—												
Civil	...	87,068	43,107	28,080	9,791	28,229	52,365	6,445	6,669	2,186		263,890
Railways	43,745	...	...	...	...	...	...	...	...	1,948		45,693
Twante Canal Project	...	...	...	...	...	...	1,582	...	...	...		1,382
Bills drawn by the Mission to the Court of Persia	54,000	...	...	...	...	...	...	...	...	...		54,000
Advances to Disbursing officers for pay of Sub-Medical Staff and patients of Indian Hospitals	16,596	...	...	...	...	...	...	...	...	...		16,596
Contributions by Ruling Princes and others to Relief Funds	31,319	313	611	151	1,831	1,775	6,501	4,662	4,317	21		51,501
Purchase of the "Empress of India"	1,500	...	85,000	...	...	...	...	...	...	...		86,500
Pay and Pensions paid in England, chargeable to Native States, Foreign Funds, etc.—												
Railways	67	...	...	...	...	...	...	...	...	...		67
Civil	217	3,371	846	1,212	...	...	667	593	587	...		7,493
Royal Indian Marine vessels employed on Home trooping	424	...	...	...	...	...	...	...	...	...		424
National Health Insurance stamps for India	87,886	...	...	...	...	...	...	...	...	...		87,886
Gold received from India	...	...	1	...	...	...	...	...	...	...		1
General Provident Fund	...	...	...	319	21	18	...	...	...	...		358
Remittances for payment by War Office	2	...	...	...	...	...	...	...	...	...		2
Carried over	5,706,794	90,782	136,648	29,762	11,673	30,022	60,915	11,727	11,573	4,165		6,094,001
	5,032,833	151	3,769	1,999	...	...	586	...	...	...		5,039,338

No. 103—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1914—*contd.*

Receipts—*contd.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	5,032,833	151	3,769	1,999	...	...	586	...	...	...	5,039,338
	5,706,794	90,782	130,648	29,762	11,673	30,022	60,915	11,727	11,573	4,105	6,094,001
Miscellaneous receipts—											
Civil	6,881	177	1,667	4,823	1,204	9,540	18	201	553	...	25,064
Military	27,293	...	...	...	...	...	...	...	...	...	27,293
Military Works Services	265	...	...	...	...	...	...	...	...	...	265
Marine	5,678	...	...	...	...	...	...	...	...	...	5,678
Railways	1,909	...	...	...	...	...	...	...	...	...	1,909
Posts and Telegraphs	92	...	...	...	...	...	...	...	...	...	92
Total	5,748,912	90,959	138,315	34,585	12,877	39,562	60,933	11,928	12,126	4,105	6,154,302
Total India £	10,781,745	91,110	142,084	36,584	12,877	39,562	61,519	11,928	12,126	4,105	11,193,640

England:			
His Majesty's Imperial Government—			
Repayments by His Majesty's Treasury and other Public Departments in respect of—		£	
Expenditure incurred in India in connection with the Indian Force in North China		6,850	
Despatch of Troops to Mauritius		10,315	
Postal and Money Order transactions (receipts in excess of payments)		522,626	
Advances in India on account of the Emigration of Coolies, and of African Protectorates, and supplies to His Majesty's Ships on the East India Station		378,812	
Pensions paid in India to Out-pensioners of Chelsea Hospital		34,060	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Honkong and Singapore		8,003	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies		1,287	
Expenditure in India in connection with War services not allocated to Expeditionary Forces		262,904	
Indian Native Regiments lent for service in the Colonies		34,709	
Receipts from the Admiralty for teak shipped from India		6,865	
Miscellaneous advances made in India		69,714	
Expenditure incurred in connection with the employment of a Mountain Battery in Egypt		509	
Moiety of Expenditure in India in connection with the despatch of troops to Persia		4,251	
Moiety of Expenditure incurred in India in connection with Turko-Persian Frontier Commission		9,484	
Do. do. do. Lighting and Buoying the Persian Gulf		12,237	
Expenditure in India not allocated to a particular Force		1,533,131	
Expenditure in India in connection with Expeditionary Forces:—			
To Europe		4,185,145	
„ East Africa		865,281	
„ Mesopotamia		1,422,128	
„ Egypt		950,732	
		10,318,903	
His Majesty's Indian Government—			
Estates remitted from India by Administrators-General by means of Bills on London		50,587	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	1,478		
Bombay, Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	30,881		
East Indian Railway Company: Transfer fees and miscellaneous refunds	28,305		
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,519		
South Indian Railway Company: Transfer fees and miscellaneous refunds	(a)2,298,395		
		2,360,578	
Sale of Opium		20,936	
Purchase of Silver		3,138	
Subscriptions to the General Provident Fund		4,037	
Receipts on account of gold received from India		604,754	
Miscellaneous receipts		51,269	
Contributions by Ruling Princes and others to Relief Funds		900	
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India		1,000,000	
		4,096,229	
Total England . £			14,415,132
TOTAL RECEIPTS . £			25,608,772

(a) Includes £2,295,244 on account of Debenture Stock.

No. 104.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1915—*contd.*

Disbursements.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
His Majesty's Imperial Government—	£	£	£	£	£	£	£	£	£	£	£
Expenditure in India in connection with Expeditionary Forces—											
To Europe	6,916,994	...	...	..	...	...	...	...	...	...	6,916,994
„ East Africa	1,094,053	...	...	...	...	..	...	...	...	...	1,094,053
„ Mesopatamia	1,870,967	...	...	...	...	...	...	...	...	...	1,870,967
„ Egypt	1,678,385	...	...	...	...	...	...	...	...	...	1,678,385
Do. do. not allocated to a particular Force	2,024,893	...	...	...	...	...	...	...	...	...	2,024,893
Do. do in connection with War services not allocated to Expeditionary Forces	263,560	...	...	...	...	...	...	...	...	...	263,560
Lighting and Buoying of the Persian Gulf	11,635	...	...	...	...	...	...	...	...	...	11,635
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	5	...	...	...	...	...	...	...	...	...	5
Advances in India on account of the Emigration of Coolies, etc., and Supplies to H. M's. Ships on the East India Station—											
Civil	69,030	13,178	293,605	...	...	...	...	...	...	...	375,813
Marine	6,479	...	...	...	...	...	...	...	...	...	6,479
Pensions paid in India to Out-pensioners of Chelsea Hospital	37,241	...	...	...	...	...	...	...	...	...	37,241
Ditto to Naval and Greenwich Hospital Pensioners	235	...	...	...	...	...	...	...	...	...	235
Enlistment of natives of India for service in the Colonies	1,414	...	...	...	...	...	...	...	...	...	1,414
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	9,991	...	...	...	...	...	...	...	...	...	9,991
Postal and Money Order Transactions	547,588	...	...	...	...	...	...	...	...	...	547,588
Little Basses Light Vessel Dues	...	2	...	23	...	...	14	...	...	...	39
Balances of Shipping Masters' Accounts	...	33	494	432	...	...	102	...	...	...	1,561
Expenses in India in connection with the employment of a Mountain Battery in Egypt	1,485	...	...	...	...	...	...	...	...	...	1,485
Additional troops lent for service at Hong-Kong in 1912	58,822	...	...	...	...	...	...	...	...	...	58,822
Turco-Persian Frontier commission	8,376	...	...	...	...	...	...	...	...	...	8,376
Indian Native Regiments lent for service in the Colonies	34,768	...	...	...	...	...	...	...	...	...	34,768
Share of expenditure of Persian Gulf Radio Offices	1,536	...	...	...	...	...	...	...	...	...	1,536
Expenditure in connection with Indian Forces in North China	36,320	...	...	...	...	...	...	...	...	...	36,320
Despatch of Troops to Mauritious	33,113	...	...	...	...	...	...	...	...	...	33,113
Moiety of expenditure in connection with the despatch of troops to Persia	8,348	...	...	...	..	...	...	...	...	...	8,348
Surveying Persian Gulf	1,360	...	...	...	...	...	...	...	...	...	1,360
Receipts from Admiralty for teak supplied from India	...	...	...	...	...	...	6,865	...	...	...	6,865
Miscellaneous Payments—											
Civil	122,127	6	1,186	34	...	...	870	...	...	...	124,223
Military Works Services	3,186	...	...	...	...	...	...	...	...	...	3,186
Military	185,670	...	...	...	...	...	...	...	...	...	185,670
Marine	259,006	...	...	...	...	...	...	...	...	...	259,006
Carried over	15,286,587	13,219	295,785	489	...	...	7,851	...	...	...	15,603,931

No. 103—.ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1915—*contd.*

Disbursements—*contd.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	15,285,587	13,219	295,785	489	...	...	7,851	...	...	...	15,603,931
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Remittances for payment by War Office	4	...	...	...	...	...	...	...	...	...	4
Contribution by Ruling Princes and others to Relief Funds	...	...	...	42	...	...	...	...	...	...	42
Hire of Transports, canal dues, coal, etc.	50,309	...	...	...	...	...	...	...	...	...	50,309
Allotments of pay of British soldiers serving in India	9,919	...	...	...	...	...	...	...	...	...	9,919
Ditto Indian services	4	...	...	...	...	...	...	...	...	...	4
Family and Miscellaneous Remittances made by means of Rolls	415	...	...	...	...	...	...	...	...	...	415
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	...	54	948	...	...	...	...	1,002
Remittances by Administrators General	133	7	...	...	...	...	...	...	...	...	140
Sale of opium	...	...	...	20,966	...	...	...	...	...	...	20,966
South Indian Railway	2,295,904	...	...	...	...	...	...	...	...	...	2,295,904
Bombay, Baroda and Central India Railway Company. Advances for purchase of stores, etc.	30,881	...	...	...	...	...	...	...	...	...	30,881
Gold remitted from India	...	...	585,761	...	...	19,000	...	...	...	...	604,761
GENERAL PROVIDENT FUND—											
Civil	991	301	416	379	390	480	343	81	164	74	3,619
Military	96	...	...	...	...	...	...	...	...	...	96
Railways	216	...	...	...	...	...	...	...	...	...	216
Posts and Telegraphs	160	...	...	...	...	...	...	...	...	...	160
Purchase of Silver	...	...	3,138	...	...	...	...	...	...	...	3,138
Currency transfers against Gold in England	1,000,000	...	...	...	...	...	...	...	...	...	1,000,000
Royal Indian Marine vessels employed on home trooping	131	...	...	...	...	...	...	...	...	...	131
His Majesty's Coronation	239	...	...	...	...	...	...	...	...	...	239
MISCELLANEOUS PAYMENTS—											
Civil	3,999	193	5,657	116	1,273	463	243	...	...	...	11,944
Military	30,709	...	...	...	...	...	...	...	...	...	30,709
Marine	4,175	...	...	...	...	...	...	...	...	...	4,175

Railways	210	...	...	...	...	...	...	...	...	...	210
Posts and Telegraphs	41	...	...	...	...	...	...	...	...	...	41
Military Works Services	88	...	...	...	...	...	...	...	...	...	88
TOTAL	3,428,621	501	594,972	21,503	1,717	20,891	586	81	164	74	4,069,113
TOTAL INDIA £	18,715,211	13,720	890,757	21,992	1,717	20,891	8,437	81	164	74	19,673,044

ENGLAND:			
HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Payments to His Majesty's Treasury and other Public Departments on account of—			
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies			6,469
Additional Troops lent for service at Hongkong in 1912			351
Little Basses Light Vessel Dues			2,835
Balances of Shipping Masters' accounts			1,655
Purchase of mules for war purposes			90,529
Miscellaneous			7,016
			108,855
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Family and Miscellaneous Remittances by means of rolls, etc., including allotment of pay of British soldiers serving in India			297,566
Remittances by Administrators General			48,084
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.		64,210	
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.		480,174	
East Indian Railway Company:			
Advances for purchase of Stores, etc.	2,100,105		
Rental paid to the South Behar Railway Company	30,000		
		2,130,105	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.		1,630,793	
South Indian Railway Company: Advances for purchase of Stores, etc.		327,449	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works		16,318	
			4,649,049
Purchase, etc., of "Empress of India" on behalf of the Maharaja Sindhia of Gwalior			86,509
National Health Insurance Stamps for India			87,886
General Provident Fund			283
Stores purchased in England chargeable to Provincial and Local Funds and to Native States			308,683
Stores chargeable to the Twante Canal Project, Burma			1,382
Nickel supplied for Coinage purposes			7,078
Bills drawn by the Mission to the Court of Persia in respect of advances made on Indian account			54,000
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.			7,050
Employment of enemy's ships			24,990
Miscellaneous payments to be brought to charge or recovered in India			35,318
Contributions by Ruling Princes and others to Relief Funds			56,758
Hire of Transports, Canal dues, coal, etc.			415,333
Stores supplied for war purposes			39,247
Advances to Disbursing Officers for pay of Subordinate Medical Staff, etc. of Indian Hospitals			16,596
			6,136,412
TOTAL ENGLAND			6,245,267
TOTAL DISBURSEMENTS £			25,918,311

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

Government of India.

ACCOUNT

OF

DISTRICT LOCAL FUNDS

FOR

1914-15.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of DISTRICT

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capitation Tax or house-tax .	6,414	...	8,36,333	...	...	...	...	...	5,903	...	...	8,48,650
Rent of fisheries . . .	...	...	1,90,858	77,209	...	...	...	...	122	81	...	2,68,270
Miscellaneous . . .	...	...	12,248	1,60,477	384	34,530	2,333	5,313	...	...	43,837	2,59,122
Revenue due to canals . .	...	...	...	...	...	4,889	...	...	...	...	...	4,889
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes .	79,224	2,15,678	59,03,423	30,56,843	57,74,243	69,27,975	33,68,268	22,58,343	51,16,249	10,81,296	7,72,140	3,45,53,682
Miscellaneous . . .	3,251	...	8,43,095	1,23,844	3,09,217	...	5,877	...	736	...	2	12,86,022
Interest—												
Interest on securities of District Funds—												
For Educational purposes .	...	...	5,178	3,090	525	2,984	538	...	70	371	...	12,756
For Medical purposes .	...	...	4,192	7,167	3,365	27,494	1,558	...	909	...	...	42,685
For general purposes .	...	...	...	...	...	...	...	...	...	3,491	...	3,491
Interest on arrear Revenues .	...	...	7,818	17	13,529	...	...	...	28,400	...	...	49,764
Other items . . .	349	...	3,72,734	7,238	3,037	52	558	...	545	...	...	3,84,513
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures .	...	...	60,752	...	4,182	...	17,065	...	23,717	104	...	1,05,820
Police—												
Receipts under Cattle Trespass Act	11,023	3,513	...	1,53,918	3,59,303	4,67,265	99,581	...	2,01,875	5,89,680	73,528	19,52,686
Other items . . .	...	168	...	7	10,103	4,729	3,781	3,58,798	22,918	...	11	4,00,515
Ports and Pilotage sale-proceeds of vessels and stores .	..	..	...	...	...	...	...	3,200	...	...	...	3,200
Education—												
Fees from Schools, general training, and special .	7,820	5,998	3,71,391	...	45,541	3,36,832	2,93,785	...	33,890	6,586	19,970	11,21,813
Contributions . . .	22,927	1,73,591	17,07,028	29,52,808	11,94,916	20,01,417	10,60,692	...	8,66,751	8,13,703	3,52,767	1,11,46,600
Income from Endowments .	...	...	3,620	24,518	193	1,357	1	...	...	...	965	30,651
Miscellaneous—												
Sale of books . . .	...	...	...	145	1,851	3,118	57	...	...	67	...	5,238
Examination Fees . .	...	...	...	585	194	...	...	...	134	...	86	999
Other Receipts . .	77	878	5,452	14,480	16,238	14,741	4,087	1,02,683	2,390	4,247	3,599	1,68,872
Medical—												
Hospital Receipts . .	2,080	108	1,241	4,718	177	18,328	7,051	...	16	...	...	33,719
Medicine sold by Civil Surgeon	194	...	2,446	714	...	2,883	2,631	...	1	...	...	8,869
Income from Endowments .	...	...	4,851	506	3,277	11,783	7,121	...	659	...	627	28,824
Contributions . . .	4,110	35,078	1,21,802	96,828	73,161	6,31,227	67,876	12,389	52,917	3,229	84,242	11,82,859
Miscellaneous—												
Other receipts . . .	39	33	27,602	3,710	12,006	21,592	2,895	4,981	1,538	2,475	4,304	81,175
Sanitary fees and fines .	...	...	34,990	15	959	2,848	1,918	...	3,121	...	4	43,855
Minor Departments—												
Botanical and other public garden receipts . .	...	3,308	...	7,917	...	3,821	49,346	...	...	2,008	...	66,400
Veterinary receipts . .	785	929	4,285	11,863	836	13,916	1,14,416	...	8,996	9,456	360	1,65,842
Receipts on account of Experimental Cultivation .	...	...	...	9 2	309	1,616	10	...	...	1,822	...	4,719
Public Exhibition and Fairs .	5,393	54	100	4,441	3,212	39,282	1,47,074	...	274	7,987	...	2,07,817
Contributions . . .	342	...	...	44,390	...	3,846	...	...	5,258	...	...	53,836
Miscellaneous . . .	1,798	603	127	221	4,440	4,350	20,393	180	389	171	1,658	34,330
Carried over .	1,45,826	4,39,939	105,21,566	67,58,631	78,33,195	105,82,875	52,78,912	27,45,887	63,77,778	25,26,774	13,58,100	5,45,69483

LOCAL FUNDS for the Year ended 31st March 1915.

Disbursements.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—												
Land Revenue	...	...	1,440	53	...	6	...	8,207	...	...	50	9,756
Local Rates	9	39	4,755	18	...	..	1,606	...	...	438	1,601	8,466
Land Revenue—												
Charges of District Administration	...	...	...	3,033	...	825	...	46,435	...	...	..	50,293
Miscellaneous	21	...	...	447	45	...	2,600	...	...	...	3,891	7,004
Local Rates—	...	...	...	...	1,97,133	...	34	59,654	...	...	5,117	2,61,938
Interest—												
Interest on Loans	...	...	259	27,560	11,928	9,958	831	...	13,064	...	...	63,600
Other items	...	...	4	...	...	...	...	...	...	...	...	4
General Administration—												
General Establishment of Local Funds	5,554	17,056	5,15,034	69,231	2,49,435	2,98,356	2,03,221	...	1,78 063	1,33,522	43,169	17,12,641
Law and Justice—												
Travelling allowance	...	...	...	...	699	...	...	...	...	...	...	699
Fees to pleaders	...	...	..	...	2,480	...	...	...	...	...	...	2,480
Miscellaneous	...	...	...	...	...	...	...	...	...	...	255	255
Police—												
Cattle-pound charges	3,733	547	...	5,603	21,734	1,73,004	41,259	25,837	28,081	1,89,133	...	4,88,931
Other charges	...	...	...	...	...	...	...	7,616	...	...	...	7,616
Refunds	42	...	...	...	371	7,461	1,981	2,574	772	1,872	...	15,073
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	6,785	...	...	...	...	...	...	6,785
Steam launch charges	...	...	...	...	...	...	...	400	..	...	...	400
Education—												
Grants to Universities	...	...	...	...	...	50	...	...	...	...	...	50
Inspection	966	4,661	...	...	55,798	24,510	50,109	...	59,525	5,641	...	2,01,210
Schools, General—												
High Schools	...	...	97,274	...	...	36,673	64,490	...	...	...	...	1,98,437
Secondary „	6,8 8	52,767	2,44,676	6 400	77,085	6,35,121	4,62,923	...	1,29,169	1,42,711	52,469	18,10,199
Primary „	48,144	1,26,581	22,50,634	32,49,225	6,87,717	17,99,331	11,67,478	...	1,83,209	9,45,084	6,47,666	1,11,05,019
Contribution to Municipalities	...	...	...	...	...	...	...	18,560	...	...	...	18,560
School, Special—												
Training Schools	...	...	27,890	...	...	23,099	15,704	...	...	...	1,797	69,090
Technical „	...	...	12,025	25,341	57,670	...	24,613	...	1.223	...	1,859	1.22.731
Grants-in-aid	1,840	3,624	—1,082	63,936	13,49,238	3,02,614	1,84,635	6,77,576	9,27.836	17,987	53,744	35,81,448
Scholarships	3,292	13,944	72,057	1.18,272	76,632	63,287	79,591	...	26,059	1,032	15.052	4.69,218
Miscellaneous	763	3,123	1 ,295	93,407	1.85,972	5,267	34,574	...	1,06,778	1,810	13,151	4 58,140
Refunds	...	306	1,327	33,868	5,369	2,022	1,304	...	6	4,410	217	48,829
Contributions	...	...	...	21,300	...	5,891	...	...	...	...	...	27,191
Medical—												
Medical Establishment	304	...	44,617	50,611	36,868	...	5,461	...	11,748	...	23,184	1 72,793
Hospitals and Dispensaries	16,508	50,968	11,98,549	1,55,942	4,90,135	8,91,389	5,56,998	2,31,023	3,65,699	1,25,537	2,10,839	47 93.587
Sanitation and Vaccination—												
Vaccine Establishment charges	1,216	13,643	1,62,,13	1,39,266	1,213	1,46,194	90,689	84,461	6,733	78,801	20,907	7 45,536
Sanitation charges	1,862	2,354	6,10,054	30,480	1,18,890	1,21,635	15,241	9,723	82,127	24,542	3,597	10 20,505
Medical Schools	207	760	...	1,420	7,554	33	846	...	1,513	...	403	12,736
Plague and Epidemic charges	2,199	41	57,453	7,933	7,215	10,013	29,815	21,608	11,363	2,183	...	1.49.873
Other charges	12	...	1,25,723	5,059	29,347	51,954	3,861	32,739	17,752	4.793	18,182	2 89.422
Refunds	...	3,344	19	552	1,136	429	96	75	217	250	...	6,118
Contributions	2,761	...	...	1,20,177	...	27,311	...	...	71,707	...	...	5,21,956
Minor Departments—												
Public Exhibitions and Fairs	2,072	4,041	1,030	11,150	6,561	63,614	89,285	...	10,287	10,264	1,094	1 99,428
Veterinary and Stallion charges	3,545	22,919	25,630	74,577	71,247	1,38,369	2,53,446	67,808	75,968	51,831	39,428	8 24.768
Experimental cultivation	...	...	...	8,684	...	3,304	3,010	...	109	2,929	...	18,036
Botanical and other public gardens	1	3,456	...	22,343	...	12,858	1,04,192	...	...	3,764	...	1 46,614
Provincial Statistics	...	...	...	...	...	...	885	...	...	...	...	885
Miscellaneous	1,614	...	1,674	2,186	5,007	3,321	1.024	...	1,044	1,722	818	19,310
Contributions	506	...	...	3,494	...	135	...	...	2,570	...	...	6,705
Carried over	1,04,049	3,24,174	54,66,750	43,51,618	37,61,264	48,58,664	34,91,802	12,94,296	23,13,022	17,50,206	11,58,490	2,88,74,335

ACCOUNT of District

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,45,826	4,39,939	1,05,21,566	67,58,631	78,33,195	1,05,82,875	52,78,912	27,45,887	63,77,778	25,26,774	13,58,100	5,45,69,483
Superannuations and Pensions—												
Contributions for pensions and gratuities.	...	...	...	...	...	...	6,826	...	272	...	107	7,205
Stationery and Printing—												
Press Receipts . . .	3	2	...	...	517	...	1,135	194	4,134	...	...	5,985
Miscellaneous—												
Sale of old Stores and Materials	3	10	3,873	2,495	818	587	922	1,481	325	207	75	10,796
Sale of Nazul (Escheated buildings and lands). .	...	...	...	82	...	...	48	...	...	...	...	130
Rents	238	...	7,74,861	1,094	1,795	16,463	812	7,20,833	2,411	13,611	3	15,32,121
Rates and Taxes . . .	...	...	...	...	...	...	...	...	...	2,04,509	...	2,04,509
Contributions . . .	...	2,247	37,737	34,267	75,842	4,299	13,264	3,000	12,195	6,649	2,11,223	4,00,723
Other Miscellaneous Receipts.	4,756	3,691	1,29,539	10,184	42,820	54,645	25,272	3,725	11,542	25,202	990	3,12,366
Railways—												
Net Receipts . . .	...	...	5,58,004	...	69,650	...	...	...	1,325	...	...	6,28,979
Minor Works—												
Local Canal Receipts . .	352	15,620	...	...	26,764	...	49,909	...	...	...	7,186	98,931
Civil Works—												
Rent of buildings and lands (other than Nazul).	7	1,428	6,492	17,910	11,188	1,214	49,656	126	19,242	2,913	613	1,10,789
Sale of buildings and lands (other than Nazul).	662	5,560	8,631	20,864	172	3,631	93,578	393	3,706	4,433	188	1,41,818
Sale of Stores and Materials .	68	244	13,313	2,156	4,001	4,002	3,102	2,839	1,385	11,836	4,105	44,051
Canal and Ferry Receipts .	2,204	6,195	2,33,882	1,51,159	4,25,415	3,77,629	1,67,814	3,00,619	2,65,155	67,333	1,23,653	21,21,058
Tolls on roads . . .	16,710	...	16,63,352	2,16,109	3,646	95,589	3,826	...	7,488	...	...	20,06,720
Contributions . . .	24,413	88,041	52,60,112	9,55,594	7,95,355	4,58,641	22,12,995	9,36,322	5,90,634	7,70,250	10,02,012	1,30,94,339
Staging Bungalow Fees .	1,857	...	16,729	4,467	6,204	19,338	8,083	7,015	9,943	141	691	74,068
Sarai (Rest-house) Fees. .	130	4,676	1,229	2,434	...	4,768	16,832	...	442	1,924	219	32,654
Miscellaneous . . .	1,773	8,468	3,06,268	41,236	81,895	1,96,340	2,58,841	11,999	53,821	15,674	15,123	9,91,438
TOTAL REVENUE .	1,99,002	5,76,121	1,95,35,588	82,18,282	93,79,277	1,18,20,021	81,90,927	47,34,433	73,61,768	36,51,456	27,21,288	7,63,88,163
Debt, Deposits and Advances—												
Loans from Government .	...	...	20,000	1,65,000	...	40,000	...	...	1,00,000	...	...	3,25,000
Sale-proceeds of Investments .	...	...	4,00,212	...	2,125	591	...	...	...	...	...	4,02,928
Deposits	761	96	11,14,523	12,385	2,87,350	47,894	50,118	...	2,72,674	2,41,454	11,441	20,38,696
Advances	50	179	1,09,391	61,866	3,60,845	68,231	4,297	1,476	4,22,776	2,56,919	5,822	12,91,852
TOTAL DEBT, DEPOSITS AND ADVANCES—	811	275	16,44,126	2,39,251	6,50,320	1,56,716	54,415	1,476	7,95,450	4,98,373	17,263	40,58,476
TOTAL RECEIPTS .	1,99,813	5,76,396	2,11,79,714	84,57,533	1,00,29,597	1,19,76,737	82,45,342	47,35,909	81,57,218	41,49,829	27,38,551	8,04,46,639
Opening Balance . .	1,23,115	2,99,874	95,34,539	29,68,139	36,02,215	63,07,940	30,50,253	35,94,558	25,47,533	17,44,542	6,48,481	3,44,21,189
GRAND TOTAL .	3,22,928	8,76,270	3,07,14,253	1,14,25,672	1,36,31,812	1,82,84,677	1,12,95,595	83,30,467	1,07,04,751	58,94,371	33,87,032	11,48,67,828

Local Funds for the year ended 31st March 1915—*continued.*

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,04,049	3,24,174	54,66,750	43,51,618	37,61,264	48,58,664	34,91,802	12,94,296	23,13,022	17,50,256	11,58,490	2,88,74,385
Superannuations, etc.—												
Pensions	355	779	22,481	12,073	33,693	9,311	4,551	5,075	42,653	14,041	...	1,45,615
Gratuities	...	...	4,409	1,510	250	2,363	2,284	...	316	425	4,578	16,165
Contribution to Provincial Revenues for Pensions	...	...	...	57,257	...	...	...	...	...	91,138	...	1,48,395
Donations to Service Funds	1,076	4,849	1,17,696	...	19,096	...	1,12,620	...	...	...	2,442	2,57,779
Provident Fund	...	...	...	105	...	36,492	...	...	14,931	...	...	51,528
Stationery and Printing—												
Purchase of Stationery	247	333	8,018	247	1,979	...	4,033	...	2,401	3,964	2,407	23,609
District Board Presses	...	202	...	96	4,567	...	...	...	21,186	...	23	26,073
Printing at Government Presses	...	...	...	...	...	...	...	...	...	8,978	...	8,978
Printing at Private Presses	307	1,010	66,349	14,441	25,053	...	12,872	4,324	17,314	5,741	397	1,47,108
Lithography	...	...	...	90	109	...	747	...	34	...	...	980
Miscellaneous—												
Rewards for destruction of dogs, wild animals, and snakes	...	77	520	18	34	...	1,013	...	...	64	9,267	10,993
Donations for charitable purposes	...	191	150	32,879	58	455	3,139	...	429	1,648	658	39,607
Contributions	2,674	62	53,784	1979	805	33,216	18,283	6,182	...	...	3,700	1,38,497
Petty Establishments	1,300	1,199	4,18,148	44,008	2,317	5,421	13,937	2,46,518	910	4,766	3,539	7,42,058
Miscellaneous and unforeseen charges	434	1,215	43,293	23,181	18,445	60,605	37,393	...	17,941	7,084	1,040	2,11,267
Miscellaneous refunds	11,604	...	2,001	10,748	3,384	110	849	10,918	8,032	1,032	...	49,677
Famine Relief	...	...	...	...	367	...	3,523	...	1,039	...	...	4,928
Railways—												
Interest on Loans borrowed for Railway purposes	...	...	1,42,347	...	...	...	...	...	...	...	...	1,42,348
Re-payment of ditto	...	...	1,11,163	...	...	...	...	...	...	...	...	1,11,163
Construction of Railways charged to Revenue	...	...	17,51,638	...	...	...	...	...	...	...	...	17,51,638
Miscellaneous Railway Expenditure	...	...	45,593	...	3,400	...	...	...	17,932	...	...	66,925
Minor Works—												
Works	...	...	...	...	...	...	2,911	15,779	...	...	...	18,690
Repairs	673	7,464	...	...	...	...	18,510	5,100	...	...	...	31,747
Tools and Plant	...	...	...	...	...	...	311	146	...	...	...	457
Establishment	1,946	4,458	...	...	14,716	...	12,784	2,230	...	...	...	36,134
(Civil) Works—												
(*a*) Buildings—												
New Works	21,017	1,27,804	10,32,502	3,17,887	2,43,225	12,38,591	8,83,576	1,51,086	1,99,837	4,02,693	5,807	46,29,195
Repairs	4,716	23,394	1,76,309	1,70,548	27,904	2,77,853	2,18,362	25,057	43,517	1,10,299	3,061	10,83,274
(*b*) Communications—												
New Works	17,500	12,060	21,33,968	7,94,998	20,58,615	13,81,145	3,97,758	5,50,788	24,81,343	2,22,688	9,53,595	1,09,54,425
Repairs	38,018	30,966	51,88,253	16,31,194	23,67,233	19,47,511	12,87,114	6,75,829	17,09,608	4,64,025	4,19,535	1,57,59,283
(*c*) Other public Improvements—												
New Works	2,404	8,015	8,91,877	2,40,587	5,60,91	33,667	51,287	5,09,317	2,01,153	1,59,971	1,23,049	27,91,232
Repairs	1,387	1,463	4,74,011	1,30,870	92,149	8,715	54,630	3,29,992	47,451	81,316	23,169	12,42,466
(*d*) Establishment	17,956	18,971	11,07,307	3,35,151	5,49,73	1,82,393	4,65,480	4,40,541	5,81,215	239,171	75,079	43,12 105
(*e*) Tools and Plant	971	53	1,12,36	40,887	72,423	23,947	28,553	38,889	1,07,105	22,917	7,412	4,85,814
(*f*) Other charges	12,357	5,703	2 55,671	34,28	60,106	67,179	1,59,912	1,10,409	3,180	20,157	2,486	7,31,441
Contribution	...	...	...	57,759	...	1,711	...	...	18,839	...	...	77,609
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,40,181	5,74,442	1,06,20,679	8 ,80,56.	99,27,915	04,6 ,429	72,88,946	4.23,475	78,24,687	36,12,590	28,00,324	7,51,17,528
RAILWAY CONSTRUCTION MET FROM BORROWED FUNDS—												
Debt, Deposits, and Advances—												
Repayment of loans from Government	...	...	975	25,770	16,008	14,921	5,587	...	22,002	...	...	85,261
Investments	...	...	12,75,934	...	22,939	...	20,148	...	...	...	...	13,19,021
Deposits	411	...	10 57 424	11,930	2,33,401	25,968	83,19	...	2,03,879	2,37,046	11,214	18,64,472
Advances	...	748	80,988	60,953	4,09,503	92,183	7,848	2,868	4,49,485	2,68,891	3,013	13,76,395
TOTAL DEBT, DEPOSITS, AND ADVANCES	411	748	24,15,321	98,659	6,81,856	1,33,072	1,16,774	2,868	6,75,366	5,05 847	14,227	46,45,149
TOTAL CHARGES	2,40,592 (*a*)	5,75,190 (*a*)	2,20,42,000	84,29,219 (*a*)	1,06,09,771 (*a*)	1,98,01,501 (*a*)	74,05,020 (*a*)	44,26,343 (*a*)	85,00,053 (*a*)	41,18,437 (*a*)	28,14,551 (*a*)	7,97,62,677
CLOSING BALANCE	82,336	3,01,080	86,72,253	29,96,453	30,22,041	76,83,176	38,90,577	39,04,124	22,04,698	17,75,934	5,72,481	3,51,05,151
GRAND TOTAL	3,22,928	8,76,270	3,07,14,253	1,14,25,672	1,36,31,813	1,8 ,84,677	1,12,95,597	8 ,30,467	1,07,04,751	58,9 ,671	33,87,032	11,48,67,828

(*a*) Differs from Book balance owing mainly to uncashed cheques.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India, during the year 1914-15. (Madras.)

Heads.	Tanjore District Board Railway.	Bezwada Masulipatam Railway.	TOTAL.
	Rs.	Rs.	Rs.
Gross Receipts:			
Coaching Traffic Earnings	6,76,019	2,54,360	9,30,379
Goods ditto	2,69,217	1,50,374	4,19,591
Miscellaneous Suspense	6,156	1,596	7,752
TOTAL GROSS RECEIPTS .	9,51,392	4,06,330	13,57,722
Working Expenses:			
Maintenance of Way, Works, and Stations . . .	1,07,043	39,751	1,46,794
Locomotive Expenses	2,26,153	74,236	3,00,389
Carriage and Wagon Expenses	55,792	18,038	73,830
Traffic Expenses	75,973	25,117	1,01,090
General Charges, Miscellaneous, and Suspense . .	1,51,601	26,014	1,77,615
TOTAL WORKING EXPENSES .	6,16,562	1,83,156	7,99,718
Net Receipts .	3,34,830	2,23,174	5,58,004
Other Expenditure:			
Interest on loans borrowed for Railway purposes .	85,475	56,873	1,42,348
Repayment of ditto ditto . .	32,588	78,575	1,11,163
Net gain to the Board	2,16,767	87,726	3,04,493
Capital at charge, 31st March 1915	49,40,725	22,03,935	71,44,660
Percentage of net Receipts on Capital outlay (1914-15)	6·78	10·12	7·81
Ditto ditto in 1913-14 . . .	7·1	8·8	7·62
Ditto ditto in 1912-13 . . .	7·63	8·37	7·86
Ditto ditto in 1911-12 . . .	7·33	7·66	7·43
Ditto ditto in 1910-11 . . .	6·65	7·27	6·84

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1914-15. (Madras.)

Details.	Amount.
Surveys.	Rs.
Kistna District Board—Bezwada-Masulipatam Railway Survey	1,290
Gudivada-Bhimavaram Railway Survey	97
Nidadavole-Narasapur Palakole Railway Survey	21
Madura District Board—Madura-Bodinayakanur Railway Survey	14,382
Nellore District Board—Vallapalam-Kanigiri Railway Survey	200
Padugupad Atmakur Railway Survey	287
Ramnad District Board—Sivaganga to Manamaduri *vid* Tirupachetti Railway Survey	6,388
Tanjore District Board—Thiruthirapundi-Vedaranyam Final Location Survey	8
Tanjore-Tiruvadi Railway Survey	—685
Mayavaram-Tranquebar Railway Survey	907
Mannargudi-Thiruthirapundi Railway Survey	—236
Tinnevelly District Board—Tinnevelly-Thiruchandur Railway Survey	18,673
Coimbatore District Board—Erode Satyamangalam Railway Survey	575
Guntur District Board—Guntur Gurisalamacherla Railway Survey	355
Repalli Viswesvaram Railway Survey	2,183
Other Items.	
Kistna District Board—Demarkation charges	2
Coimbatore District Board—Expenses incurred for raising a public loan to meet the cost of the construction of Podanur Pollachi Railway	709
Tanjore District Board—Charges incurred in connection with the opening ceremoney of the Nidamangalam-Mannargudi Railway Extension	487
TOTAL	45,593

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1914-15.

Heads.	Nidamangalam-Mannargudi Railway.	Podanur-Pollachi Railway.	Tenali-Repalli Railway.	Tanjore District Board Railway.	Bezwada-Masulipatam Railway.	Tinnevelly-Thiruchandur Railway.	Tiruturaipondi Vedaranyana Railway.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During the year 1914-15:								
Outlay charged to Revenue	1,69,740	7,47,922	3,01,503	17,481	—337	2,140	13,189	17,51,638
To end of the year 1914-15:								
Outlay charged to Revenue	4,56,241	7,87,867	(a) 8,62,133	(b) 34,16,617	(b) 8,41,240	2,140	13,189	63,79,427
Outlay met from borrowings from the public	...	...	...	5,86,291	...	...	..	5,86,291
Outlay met from borrowings from the Government	...	...	...	(c) 9,37,817	(c) 13,62,695	...	...	23,00,512
TOTAL	4,56,241	7,87,867	8,62,133	49,40,725	22,03,935	2,140	13,189	92,66,230

(a) Includes Rs. 5,097 charged under surveys in previous years.
(b) Includes annuity payments and repayments of Government loan.
(c) Reduced by the amounts referred to in remark (b) above.

No. 4.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Civil Buildings—Works.

	Land Revenue Buildings.	Administration.	Minor Departments.	Educational.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contribution.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	13,054	...	1,611	...	57	14,722	...	14,722
Madras	...	...	...	995	...	3,483	..	1,890	6,368	...	6,368
Bombay	16,447	...	27,254	1,16,750	...	71,316	...	6,493	2,38,760	...	2,38,760
United Provinces of Agra and Oudh	...	...	6,729	4,58,211	3,496	2,76,495	303	13,792	7,59,026	886	7,58,140
Punjab	...	...	...	6,147	...	...	...	...	6,147	...	6,147
Burma	...	...	...	10,007	...	1,24,133	...	42	1,34,277	...	1,34,277
Central Provinces and Berar	...	...	...	1,544	...	...	...	...	1,544	...	1,544
Assam	...	...	...	...	...	...	633	...	633	...	633
Total	16,447	...	33,983	6,06,798	3,496	4,77,543	936	22,274	11,61,477	886	11,60,591

No. 5—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Repairs to Civil Buildings.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contribution.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	245	...	...	162	...	35	442	...	442
Madras	...	...	370	...	...	183	...	61	617	...	617
Bombay	1,115	1,118	1,543	...	...	2,794	93	...	6,663	...	6,663
United Provinces of Agra and Oudh	52	679	36,192	...	3,022	52,753	1,531	2,729	96,958	...	96,958
Burma	...	...	2,445	...	...	15,173	...	185	17,803	...	17,803
Central Provinces and Berar	...	...	479	...	...	...	...	...	479	...	479
Assam	...	...	...	...	...	180	1,984	..	2,164	...	2,164
Total	1,167	1,797	41,274	...	3,022	71,248	3,608	3,010	1,25,126	...	1,25,126

No. 6.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	1,607	...	9,343	...	...	...	...	6,570	46	...	...	17,566	*400*	17,166
Madras	548	1,242	1,241	...	...	...	—209	...	...	...	...	14,993	17,815	*545*	17,270
Bombay	63,480	1,97,259	7,149	80,639	47,868	5,107	53,573	17,556	18,252	15,236	1,593	833	5,08,615	...	5,08,645
United Provinces of Agra and Oudh	5,58,552	1,63,090	2,09,641	1,78,262	...	33,268	16,140	...	8,421	7,348	...	4,547	11,79,269	...	11,79,269
Punjab	1,843	...	...	...	...	...	...	...	...	...	...	...	1,813	...	1,843
Burma	1,18,238	—2,710	2,10,390	14,186	...	6,280	27,433	15,045	30,453	65,002	18,103	1,506	5,03,129	...	5,03,929
Central Provinces and Berar	...	17,925	...	...	...	...	942	...	...	...	...	...	18,867	...	18,867
Assam	7,926	...	2,97,426	1,81,749	...	...	...	...	2,418	30,190	...	...	5,19,709	*1,11,944*	4,07,765
Total	7,50,587	3,78,413	7,25,847	4,64,179	47,868	44,655	97,879	32,601	66,114	1,17,922	19,699	21,879	27,67,643	*1,12,889*	26,54,754

No. 7.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Repairs to Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	11,027	...	...	19,130	...	...	...	...	1,886	267	...	...	32,310	*50*	32,260
Madras	4,261	3,852	26,189	16,483	...	...	...	1,346	...	...	...	...	46,131	...	46,131
Bombay	2,01,762	2,10,074	40,217	2,57,802	69,088	20,621	30,408	12,526	14,006	4,517	48,732	1,010	9,10,853	*1,341*	9,09,512
United Provinces of Agra and Oudh	11,51,366	1,80,574	60,528	54,186	...	4,802	735	...	14,183	26,340	24,791	460	15,17,765	...	15,17,765
Punjab	...	...	177	...	...	...	...	...	...	...	...	...	177	...	177
Burma	3,03,537	8,850	1,61,476	33,844	...	13,295	37,398	18,522	2,937	42,879	3,257	7,212	6,38,207	...	6,38,207
Central Provinces and Berar	2,941	45,933	2,346	...	380	...	...	3,701	...	...	...	...	55,361	...	55,361
Assam	1,589	153	73,345	69,738	...	...	499	568	5,009	11,423	161	...	1,62,485	...	1,62,485
Total	16,81,483	4,49,436	3,58,078	4,51,243	69,468	38,718	69,040	36,723	38,021	85,426	76,941	8,712	33,63,299	*1,391*	33,61,898

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	1,792	...	612	...	2,404	...	2,404
Madras	...	...	...	9,501	...	...	...	9,501	...	9,501
Bombay	...	4,515	...	17,600	...	17	...	22,132	*360*	21,772
U. P. of Agra and Oudh	426	...	...	3,735	14,107	...	...	18,268	...	18,268
Burma	1,03,275	1,77,633	50,513	15,259	2,222	26,919	37,945	4,13,766	...	4,13,766
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...
Assam	...	354	...	47,707	...	414	...	48,505	*5,889*	42,616
TOTAL	1,03,701	1,82,502	50,513	95,594	16,329	27,992	37,945	5,14,576	*6,249*	5,08,327

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	65	...	211	...	...	165	...	441	...	441
Madras	...	...	...	131	14	...	45	...	190	...	190
Bombay	...	...	...	1,996	...	...	1,185	...	3,181	...	3,181
U. P. of Agra and Oudh	1,906	...	...	96	1,034	...	259	...	3,315	...	3,315
Punjab	...	...	...	...	...	...	359	...	359	...	359
Burma	59,761	43,301	1,61,228	3,222	30	135	10,155	21,833	2,99,665	...	2,99,665
Central Provinces	...	...	...	...	...	...	220	...	220	...	220
Assam	...	...	753	5,540	102	...	119	...	6,514	...	6,514
TOTAL	61,667	43,366	1,61,981	11,196	1,200	135	12,507	21,833	3,13,885	...	3,13,885

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Administration.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	..	...	3,338	1,177	...	...	1,780	6,295	...	6,295
N.-W. Frontier . . .	...	...	...	1,04,985	16,770	3,251	...	2,798	1,27,804	*82,334*	45,470
Madras	...	12,532	...	5,31,234	3,18,132	879	30,358	1,32,999	10,26,134	...	10,26,134
Bombay	130	1,346	578	40,465	22,177	9,443	...	4,988	79,127	*4,666*	74,461
Bengal	...	60,271	...	63,060	71,100	6,199	38,538	10,057	2,49,225	...	2,49,225
U. P. of Agra and Oudh . .	...	524	39,614	3,93,315	10,496	4,007	5,549	25,860	4,79,365	...	4,79,365
Punjab	3,148	37,874	7,537	6,50,034	68,265	84,830	14,910	12,831	8,77,429	*3,83,649*	4,94,780
Burma	...	...	11,673	1,072	1,952	...	...	2,112	16,809	...	16,809
Bihar and Orissa . . .	...	25,697	1,379	36,465	57,886	...	60,577	17,833	1,99,837	*1,500*	1,98,337
Central Provinces and Berar .	...	19,994	31,225	2,30,803	8,565	62,498	...	47,429	4,00,519	...	4,00,519
Assam	...	959	...	...	1,757	...	460	1,998	5,174	...	5,174
TOTAL .	3,278	1,59,197	92,006	20,54,776	5,76,277	1,71,107	1,50,392	2,60,685	34,67,718	*4,71,149*	29,96,569

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	...	...	...	289	2,645	687	139	...	514	4,274	...	4,274
N.-W. Frontier . .	...	45	...	684	11,047	4,752	4,232	201	2,433	23,394	...	23,394
Madras . . .	...	2,562	...	...	74,596	40,303	183	18,557	39,490	1,75,691	...	1,75,691
Bombay . . .	225	2,821	...	852	1,35,295	19,442	3,039	...	[illegible]221	1,63,895	...	1,63,895
Bengal . . .	...	6,562	...	457	2,151	9,230	304	7,184	2,081	27,969	...	27,969
U. P. of Agra and Oudh	...	559	...	36,929	1,33,847	1,586	1,433	1,790	4,731	1,80,875	...	1,80,875
Punjab . . .	8,713	5,150	2,095	11,148	1,09,800	34,694	22,124	11,374	13,264	2,18,362	*38,103*	1,80,259
Burma . . .	...	...	...	5,851	112	667	...	...	1,524	8,154	...	8,154
Bihar and Orissa	...	6,161	...	685	8,366	10,226	157	14,924	2,998	43,517	...	43,517
Central Provinces and Berar . . .	...	5,063	...	10,869	62,444	286	5,754	...	26,104	1,10,520	...	1,10,520
Assam . . .	...	161	...	...	...	...	...	890	446	1,497	...	1,497
TOTAL .	8,938	29,034	2,095	67,764	5,40,303	1,21,873	37,365	54,920	95,806	9,58,148	*38,103*	9,20,045

No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province	49	...	9,438	195	...	...	...	200	...	2,177	...	...	12,060	*9,438*	2,622
Madras	6,94,931	5,35,318	81,552	53,318	35,055	55,491	14,103	33,123	4,78,715	70,490	8,774	52,252	21,16,153	...	21,16,153
Bombay	125	8,280	599	3,365	20,259	5,699	16,916	39,319	75,543	67,225	21,930	83	2,86,353	*540*	2,85,813
Bengal	2,79,278	89,665	3,10,898	4,62,093	59,246	1,52,320	73,305	2,13,264	1,91,954	1,25,604	14,979	86,04	20,58,615	...	20,58,615
United Provinces of Agra and Oudh	8,817	1,175	49,693	61,048	8,089	31,286	25,221	5,961	3,542	1,567	2,176	3,300	2,01,876	...	2,01,876
Punjab	1,24,149	1,11,005	12,673	1,28,611	...	...	...	...	1,978	12,798	4,701	...	3,95,916	*1,93,746*	2,02,170
Burma	1,513	442	4,350	14,066	2,788	100	3,552	935	...	8,355	10,258	...	46,959	...	46,959
Bihar and Orissa	7,60,568	62,609	5,47,931	5,28,600	46,797	1,48,401	1,17,866	88,602	1,02,290	35,723	27,799	24,158	24,31,313	*1,15,216*	23,16,127
Central Provinces and Berar	...	32,646	21	51,706	25,943	6,978	21,328	7,232	91,470	20,403	5,882	12	2,03,621	...	2,03,621
Assam	55,012	...	1,23,385	2,17,024	...	...	8,340	1,430	14,882	12,284	365	664	4,33,886	*1,00,407*	3,33,479
TOTAL	18,64,422	8,41,142	11,44,010	15,47,671	1,98,177	4,00,275	2,80,631	3,90,066	9,00,375	3,56,626	96,864	1,66,493	81,86,782	*4,19,347*	77,67,435

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	896	...	...	...	3,633	...	1,179	...	...	5,708	...	5,708
North-West Frontier Province	6,457	3 027	11,245	6,012	...	...	...	1,318	...	2,907	...	...	30,966	...	30,966
Madras	35,44,362	10,25,687	1, 8,671	52,819	22,017	35,481	30,804	10,639	95,884	50,026	57,224	33,495	51,42,119	...	51,42,119
Bombay	16,651	23,175	75,476	1,13,982	65,471	10,627	69,646	1,49,454	43,741	84,576	67,422	...	7,20,341	*483*	7,19,858
Bengal	7,49,709	82,575	3,24,169	4,18,087	32,536	2,18,270	1,49,381	2,36,784	31,998	27,405	6,223	90,096	23,67,233	...	23,67,233
United Provinces of Agra and Oudh	22,808	6,990	99,747	1,55,994	13,248	40,233	21,470	29,130	776	5,050	32,371	1,629	4,29,746	...	4,29,746
Punjab	6,42,353	2,38,114	61,561	2,99,567	...	...	1.194	...	5,048	38,261	839	...	12,8 ,937	*6,83,467*	6,03,470
Burma	8,525	1,030	9,269	6,001	142	1,310	2,741	619	394	6,5 8	1.0 3	...	37,622	...	37,622
Bihar and Orissa	6,72,557	68,049	2,57,880	2,75,985	17,764	1,14,4 8	75,927	1,17,691	14,293	40,998	28,555	24,491	17,09.608	*800*	17,08.808
Central Provinces and Berar	47,958	49,982	9,896	70,025	87,317	20,416	40,375	34,858	7,009	15,558	25,183	87	4,08,664	...	4,08,664
Assam	8,275	195	1,02,273	1,16,037	...	1,047	2,308	10,119	6,350	10,268	20	158	2,57,050	*7,432*	2,49,618
TOTAL	57,19,655	14,98,934	11,30,187	15,15,405	2,38,495	4,41,802	3,94,866	5,94,545	2,05,493	2,82,736	2,18,920	1,54,956	1,23,95,994	*6,92,182*	1,17,03,812

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province	...	...	...	...	1,230	6,785	...	...	8,015	*6,785*	1,230
Madras	1,16,637	65,936	...	...	5,40,762	24,172	...	1,34,869	8,82,376	...	8,82,376
Bombay	1,616	171	494	455	2,20,085	...	...	4,634	2,27,455	*3,820*	2,23,635
Bengal	...	...	...	...	4,80,411	68,160	...	12,346	5,60,917	...	5,60,917
United Provinces of Agra & Oudh	...	...	...	...	13,613	...	...	1,786	15,399	...	15,399
Punjab	2,114	19,439	8,863	328	5,509	3,886	...	11,145	51,284	*30,329*	20,955
Burma	23,114	9,987	2,001	8,018	4,330	...	...	48,101	95,551	...	95,551
Bihar and Orissa	272	...	...	...	1,56,833	43,656	...	392	2,01,153	*5,675*	1,95,478
Central Provinces and Berar	...	24,908	...	24	84,943	548	...	49,548	1,59,971	...	1,59,971
Assam	...	5,703	...	...	65,243	2,165	...	1,424	74,535	*4,016*	70,519
TOTAL	1,43,753	1,26,144	11,358	8,825	15,72,959	1,49,372	...	2,64,245	22,76,656	*50,625*	22,26,031

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	...	27	21	...	898	946	...	946
North-West Frontier Province	...	...	...	...	410	...	...	1,053	1,463	...	1,463
Madras	17,739	25,691	...	62	2,13,607	1,842	...	2,14,880	4,73,821	...	4,73,821
Bombay	1,004	679	...	1,866	1,19,509	272	...	4,359	1,27,689	*1,999*	1,25,690
Bengal	...	...	...	...	86,028	3,871	...	2,250	92,149	...	92,149
United Provinces of Agra & Oudh	...	...	...	...	2,183	315	...	2,200	4,698	...	4,698
Punjab	3,066	6,925	28,072	961	3,098	1,065	...	11,090	54,277	*6,422*	47,855
Burma	10,648	1,265	...	8,187	6,730	190	...	3,307	30,327	...	30,327
Bihar and Orissa	142	...	...	...	44,660	500	...	149	45,451	*500*	44,951
Central Provinces and Berar	11,369	12,789	794	408	29,493	563	...	25,679	81,095	...	81,095
Assam	...	2,339	...	...	11,023	1,580	...	1,713	16,655	...	16,655
TOTAL	43,968	49,688	28,866	11,484	5,16,768	10,219	...	2,67,578	9,28,571	*8,921*	9,19,650

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1914-1915.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS. Presidency Funds.	III. PORT FUNDS. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
Receipts.						
LAND REVENUE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Income from Land, the property of the Funds	4,36,460	89,154	33,72,928	4,66,009	62,795	44,27,346
STAMPS—						
Sale of Stamps	...	31,713	...	...	65,874	97,587
EXCISE—						
License Fees and Duties	32,973	...	...	...	3,001	35,974
Abkari Farms	...	12,318	...	...	4,81,249	4,93,567
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	7,695	...	...	7,36,452	7,44,147
Miscellaneous	...	9,815	...	...	3,93,505	4,03,320
ASSESSED TAXES—						
Taxes upon Houses	4,26,267	4,51,624	...	...	2,319	8,80,210
Licenses on Trades and Professions	57,607	9,043	...	98,532	31,233	1,96,415
Chowkidari Tax	1,830	22,808	...	...	...	24,638
Octroi	10,25,511	1,23,139	...	...	...	11,48,650
Miscellaneous (including Taxes on Horses and Carriages)	95,984	48,147	...	...	...	1,44,131
REGISTRATION—						
Fees and Miscellaneous	...	1,113	...	...	4,287	5,400
INTEREST—						
Interest on Government Securities and other Investments	5,771	28,031	8,38,382	15,62,249	1,80,202	26,14,635
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	...	1,262	...	...	4,346	5,608
Miscellaneous	...	1,010	...	...	71	1,081
Jails	...	...	...	...	536	536
POLICE—						
Border Military Police Remount Fund	...	...	...	...	8,601	8,601
Recoveries on account of Village Police	...	...	...	...	...	...
Fees, Fines and Forfeitures	44,371	14,379	...	27,868	6,80,919	7,67,537
Unclaimed Property	1,024	291	...	...	...	1,315
Miscellaneous (including Cattle-pound receipts)	73,544	14,280	...	...	2,08,763	2,96,587
MARINE—						
Hire of Vessels	...	...	93,708	88,879	725	1,83,312
Sale-proceeds of Vessels and Stores	...	...	6,225	17,828	...	24,053
Pilotage receipts	...	...	2,48,978	3,09,328	4,00,147	9,58,453
Other Fees and Dues	...	...	1,30,53,148	75,60,546	2,72,900	2,08,86,594
EDUCATION—						
School Fees	513	6,571	...	...	2,52,029	2,59,113
Miscellaneous	...	12,944	...	...	71,899	84,843
MEDICAL—						
Hospital receipts (including sale of Medicines)	11,079	10,116	24	...	7,248	28,467
Miscellaneous	17,782	...	...	...	...	17,782
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	34,429	17,850	...	...	...	52,279
Public Exhibitions and Fairs	...	2,128	...	...	...	2,128
Sanitation—						
Conservancy Tax and Fees	3,40,295	98,829	53,068	...	...	4,92,192
Sales of Manure, etc.	57,634	22,687	...	...	...	80,321
Water-supply—						
Sale of Water	1,93,051	26,935	2,22,554	1,62,094	...	6,04,634
Other receipts	43,612	7,857	...	...	...	51,469
SUPERANNUATION—						
Contribution towards Pensions, etc.	...	...	1,12,455	...	...	1,12,455
MISCELLANEOUS—						
Sales of old stores and Materials	18,113	977	17,356	5,35,149	187	5,71,782
Sales of Land and Houses	2,642	1,674	4,493	6,058	...	14,867
Contributions (including Grants-in-aid from Government)	7,25,243	4,26,129	1,680	4,05,014	9,39,169	24,97,235
Rents of Houses	1,32,237	37,631	8,00,867	5,37,470	3,198	15,11,403
Sales of Fruit, Grass, etc.	3,15,759	9,513	1,027	12,003	676	3,38,978
Miscellaneous	4,86,257	4,62,213	2,46,429	2,84,954	2,78,044	17,57,897
PUBLIC WORKS—						
Tolls and Ferries	10,626	56,818	47,52,285	2,01,572	961	50,22,262
Miscellaneous	544	4,058	25,00,434	20,802	4,58,370	29,84,208
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	18,00,000	25,000	40,000	18,65,000
Loans by Public Subscription	...	...	1,98,69,760	34,90,000	...	2,33,59,760
Sale-proceeds of Investments	...	...	7,74,858	28,84,928	37,298	36,97,084
Stock Account	...	...	74,69,878	10,07,185	...	84,77,063
Other Deposits and Advances	50,491	36,573	81,43,773	52,13,893	38,168	1,34,82,898
TOTAL RECEIPTS . Rs	46,41,649	21,07,325	6,43,84,310	2,49,17,361	56,65,172	10,17,15,817
OPENING BALANCE(a) . Rs	14,41,730	10,32,027	63,49,981	46,24,919	31,02,758	1,65,51,415
GRAND TOTAL . Rs	60,83,379	31,39,352	7,07,34,291	2,95,42,280	87,67,930	11,82,67,232

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1915.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REFUNDS—						
Refunds of Taxes	77,066	9,889	71,069	14,186	1,632	1,73,842
Miscellaneous Refunds	23,888	5,370	...	3,875	88,966	1,22,099
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	182	...	...	...	...	182
Rate and Cess collecting Establishments	80,230	27,733	3,651	...	99,546	2,11,160
Other collecting Establishments	62,887	23,760	11,63,266	12,43,365	24,954	25,18,232
STAMPS—						
Miscellaneous	...	356	...	...	685	1,041
REGISTRATION—						
Establishment	...	...	...	...	1,613	1,613
INTERESTS—						
Interest on Debt	26,609	310	99,82,271	23,31,024	3,986	1,23,44,200
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	2,85,449	1,32,864	10,58,509	3,83,109	3,22,211	21,82,142
Contributions towards Establishment in Government Offices	1,676	7,526	...	14,886	17,426	41,514
LAW AND JUSTICE—						
Criminal Courts	2,410	..	...	...	42,388	44,798
Jails	311	2,590	...	...	15,109	18,010
POLICE—						
Border Military Police Remount Fund	...	...	...	...	7,585	7,585
Village Police	...	...	...	...	3,76,092	3,76,092
Other Police	...	...	...	...	78,965	78,965
Executive Force	...	57,167	1,30,922	35,033	1,37,240	3,60,362
Miscellaneous (including Cattle-pounds)	9,547	15,412	26,045	53,080	1,95,176	2,99,210
MARINE—						
Dockyard and Port Establishments	...	...	23,04,571	7,17,987	83,234	31,05,792
Ship and Boat Establishments	...	...	49,868	2,74,379	30,270	3,54,517
Pilotage Establishments	...	...	1,98,509	1,23,525	3,46,338	6,68,372
Light-houses and Light-ships	...	207	1,03,159	79,485	...	1,82,851
Building, Purchase, and Repair of Ships	...	...	2,10,546	86,980	4,470	3,01,996
Miscellaneous	...	...	33,46,154	8,97,014	58,069	43,01,237
EDUCATION—						
Inspection	...	120	...	...	...	120
Colleges and Schools	15,329	56,733	...	...	2,72,855	3,44,917
Scholarships and Prizes	...	1,540	...	...	20,559	22,099
Grants-in-aid	40,439	21,071	...	...	30,939	92,449
Miscellaneous	4 8	1,940	...	...	1,85,111	1,87,519
MEDICAL—						
Professional Establishments	3,543	7,381	8,930	25,955	5,516	51,325
Hospitals and Dispensaries	2,89,794	1,73,161	48,089	26,031	1,64,331	7,01,406
Vaccination	11,773	6,424	...	...	2,558	20,755
Medical Schools	1,092	...	...	...	...	1,092
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	2,19,731	52,555	...	...	...	2,72,286
Lighting (Establishment and other charges)	1,86,309	40,050	...	...	...	2,26,359
Cemeteries (Establishment and other charges)	899	...	...	...	...	899
Public Exhibitions and Fairs	...	6,367	...	...	...	6,367
Conservancy (Establishment and other charges)	16,52,293	4,49,377	66,540	15,348	3,976	21,87,534
Water-supply (Establishment and other charges)	2,49,060	2,15,962	35,238	37,222	...	5,37,482
Statistical Establishments	2,011	140	1,764	...	59	3,974
Veterinary charges (Establishment and other charges)	...	387	...	...	1,079	1,466
SUPERANNUATION—						
Pensions and Gratuities	13,360	5,218	3,12,711	1,58,199	31,846	5,21,334
MISCELLANEOUS—						
Rents, Rates and Taxes	11,054	6,932	10,40,953	2,44,390	6,591	13,09,920
Petty Establishments	1,16,333	12,597	...	30,524	8,651	1,68,105
Miscellaneous	3,53,226	2,45,851	15,00,732	16,66,480	22,91,465	60,57,754
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	15,666	26,567	3,51,161	2,72,141	88,270	7,53,805
Stock not chargeable to any particular work	...	79	...	7,515	...	7,594
Original Works—						
Buildings	2,31,472	59,112	41,97,469	10,66,537	19,740	55,74,330
Roads	25,071	1,04,871	2,69,615	3,69,692	1,65,846	9,35,095
Port Appliances	...	...	20,08,142	6,30,776	...	26,38,918
Other Works	1,39,117	15,332	1,43,97,666	14,71,068	2,54,011	1,62,77,194
Maintenance and Repairs—						
Buildings	69,746	18,034	2,00,908	1,40,395	11,665	4,40,748
Roads	3,26,412	17,391	1,78,928	1,03,635	1,47,883	7,74,249
Port Appliances	...	...	45,154	5,43,993	...	5,94,147
Other Works	53,545	10,944	29,15,593	1,46,292	1,37,298	32,63,672
Petty Construction and Repairs	37,137	1,73,739	61,414	1,98,029	7,989	4,78,308
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	82,966	1,823	1,85,043	2,02,687	7,364	4,79,883
Repayment of Loans from the Public	...	...	...	10,000	...	10,000
Investment in Government Securities or otherwise	...	15,985	4,54,724	67,69,688	1,32,734	73,73,131
Stock Account	...	...	71,51,920	10,24,117	2,751	81,78,788
Other Deposits and Advances	64,682	56,007	93,07,648	60,88,596	1,83,734	1,57,00,667
TOTAL DISBURSEMENTS R	47,82,783	20,86,874	6,33,88,882	2,75,12,188	61,20,776	10,38,91,503
CLOSING BALANCE R	13,00,596	10,52,478	73,45,409	20,30,092	26,47,154	1,43,75,729
GRAND TOTAL R	60,83,379	31,39,352	7,07,34,291	2,95,42,280	87,67,930	11,82,67,232

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1915.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	40,071	5,430	76,378	13,446	1,26,128	83,503	28,758	3,952	57,784	1,010	4,36,460
EXCISE—												
License Fees and Duties	...	...	32,973	...	...	...	...	...	...	...	...	32,973
ASSESSED TAXES—												
Taxes upon Houses	651	30,381	87,677	69,610	13,741	55,163	1,09,200	13,969	7,288	36,763	1,824	4,26,267
Licenses on Trades and Professions	241	1,993	3,088	9,914	...	19,810	13,649	4,489	...	4,423	...	57,607
Chowkidari Tax	...	...	...	...	...	...	1,830	...	..	...	...	1,830
Octroi	3,000	95,125	...	1,35,450	...	2,41,196	3,47,496	...	...	2,03,214	..	10,25,511
Miscellaneous (including Taxes on Horses and Carriages)	12	5,679	19,672	21,774	1,245	18,612	20,818	370	288	7,308	206	95,984
INTEREST—												
Interest on Government Securities and other Investments	...	...	1,517	178	...	1,987	573	...	...	1,516	...	5 771
POLICE—												
Fees, Fines, and Forfeitures	21	3,926	6,511	6,355	2,274	13,293	11,017	...	877	...	97	44,371
Unclaimed Property	...	4	48	3	...	...	969	...	...	...	...	1,024
Miscellaneous (including Cattle-pound receipts)	269	1,398	3,563	3,197	2,000	47,793	5,189	2,055	540	7,000	540	73,544
EDUCATION—												
School Fees	...	...	...	513	...	...	...	...	...	...	...	513
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	68	11,011	...	...	...	...	...	..	...	11,079
Miscellaneous	...	...	...	...	...	...	...	...	...	17,782	...	17,782
MINOR DEPARTMENTS—												
Agriculture—												
Public Gardens	...	1,307	680	5,441	...	11,993	4,313	7,718	...	2,977	...	34,429
Scientific—												
Sanitation—												
Conservancy Tax and Fees	880	13,587	44,816	83,867	13,075	79,552	52,701	22,141	6,562	21,769	1,336	3,40,285
Sales of Manure, etc.	20	2,076	3,288	23,967	...	9,136	14,251	156	267	4,473	...	57,634
Water-Supply—												
Sale of Water	1,479	34,138	23,029	11,400	13,461	43,811	36,828	4,054	116	24,735	...	1,93,051
Other receipts	...	1,644	4,968	22,070	376	12,786	557	665	...	...	516	43,612
MISCELLANEOUS—												
Sales of old Materials	...	1,519	1,330	2,297	11	4,388	2,281	3,118	614	2,555	...	18,113
Sales of Land and Houses	...	500	...	...	...	...	2,142	...	...	...	...	2,642
Contributions (including Grants-in-aid from Government)	8,452	91,996	2,41,556	62,463	21,700	94,865	88,046	39,914	20,158	43,477	12,616	7,25,243
Rents of Houses	1,017	24,302	1,278	39,389	1,877	22,525	19,854	4,336	360	17,299	...	1,32,237
Sales of Fruit, Grass, etc.	2,705	22,791	9,767	40,745	11,233	1,15,904	69,688	9,611	762	30,372	2,181	3,15,759
Miscellaneous	1,340	44,770	41,032	80,765	18,291	1,17,310	74,511	38,701	5,271	64,035	231	4,86,257
PUBLIC WORKS—												
Tolls and Ferries	...	...	4,322	1,644	4,200	...	...	...	460	...	...	10,626
Miscellaneous	...	...	17	1	...	265	13	...	10	238	...	544
DEPOSITS AND ADVANCES—												
Other Deposits and Advances	...	1,413	7,134	14,841	942	2,450	329	660	1,000	21,722	...	50,491
TOTAL RECEIPTS . R	20,096	4,18,620	5,43,764	7,23,273	1,17,872	10,38,967	9,59,758	1,80,715	48,525	5,69,472	20,587	46,41,649
OPENING BALANCE . R	4,208	1,11,843	2,60,698	1,64,226	(a) 20,581	2,88,848	2,59,084	1,45,504	2,436	1,82,155	2,147	14,41,730
GRAND TOTAL . R	24,304	5,30,463	8,04,462	8,87,499	1,38,453	13,27,815	12,18,842	3,26,219	50,961	7,51,627	22,734	60,83,379

Disbursements.

REFUNDS—													
Refunds of Taxes	...	4,610	527	1,636	93	4,057	40,698	38	...	25,407	...		77,056
Miscellaneous Refunds	6	358	418	1,883	56	12,760	1,643	5,475	...	1,289	...		23,888
CHARGES OF COLLECTION OF REVENUE—													
Excise Establishment	...	...	...	...	...	182	...	...	...	...	...		183
Rate and Cess Collecting Establishments	...	8,374	9,676	14,442	...	6,548	40,246	...	...	...	...		80,230
Other Collecting Establishments	343	120	...	4,474	3,162	19,121	...	6,116	...	29,087	464		6 ,887
INTEREST—													
Interest on Debt	...	...	22,593	1,408	194	594	...	2,020	...	...	...		26,609
GENERAL ADMINISTRATION—													
Establishments engaged in General Management and Accounts	2,606	24,749	20,025	47,585	9,404	74,387	64,952	14,439	1,355	25,121	826		2,85,449
Contributions towards Establishment in Government Offices	..	...	1,025	42	...	...	600	...	...	...	9		1,676
LAW AND JUSTICE—													
Criminal Courts	..	...	67	...	149	1,391	47	222	...	112	422		2,410
Jails	...	...	303	...	8	...	...	...	...	...	...		311
POLICE—													
Miscellaneous (including Cattle-pounds)	147	356	3,175	763	752	2,732	1,384	...	...	...	238		9,547
EDUCATION—													
Colleges and Schools	...	...	...	2,339	...	7,535	...	...	...	5 655	...		15,8:9
Grants-in-aid	...	1,320	14,705	3,491	84	3,284	9,066	...	...	8,489	...		40,139
Miscellaneous	...	...	...	...	...	...	...	468	...	...	...		468
MEDICAL—													
Professional Establishments	...	...	...	3,341	...	202	...	...	...	...	...		3,548
Hospitals and Dispensaries	342	16,621	35,724	53,455	6,701	56,770	71,444	6,820	3,283	38,634	...		2,89,7:4
Vaccination	...	409	551	2,742	230	2,889	2,387	436	85	2,044	...		11,778
Medical Schools	...	...	...	1,092	...	...	...	...	...	...	...		1 092
MINOR DEPARTMENTS—													
Public Gardens (Establishment and other charges)	1,115	33,937	8,374	30,515	2,036	72,102	44,632	8,2:8	430	17,965	456		2,19,..1
Lighting (Establishment and other charges)	...	31,291	...	...	4,817	59,900	36,956	18,9:5	...	34,360	...		1,26 5 9
Cemeteries (Establishment and other charges)	...	...	899	...	...	...	...	...	...	...	...		899
Conservancy (Establishment and other charges)	10,053	1,46,739	1,51,222	3,74,858	49,466	3,15,386	3,04,785	84,668	19,382	1,85,323	10,411		16,52,213
Water-supply (Establishment and other charges)	136	7,717	1,02,274	22,501	13,942	71,000	20,287	1,698	...	9,128	180		2,49,000
Statistical Establishment	...	...	...	1,468	...	...	543	...	...	...	...		2,011
SUPERANNUATION—													
Post Pensions and Gratuities (including G. P. Fund)	...	997	2,610	1,553	235	3,166	2,350	473	137	1,838	3		13,360
MISCELLANEOUS—													
Rents, Rates, and Taxes	760	1,062	76	2,338	324	2,204	2,529	457	122	1,182	...		11,054
Petty Establishments	1,291	18,000	2,092	24,301	1,130	21,156	25,434	7,834	2,928	12.167	...		1,16,333
Miscellaneous	2,303	43,8:9	1,30,635	13,563	3,858	81,688	47,675	1,198	1,389	26,676	432		3,..3,226
PUBLIC WORKS—													
Supervising Establishment, Tools and Plant	...	...	12,001	1,656	...	...	...	...	...	2,009	...		15,666
Original Works—													
Buildings	...	17,046	2,728	13,065	950	82,482	56,642	37,933	...	20,054	572		2,31,472
Roads	...	4,756	2,353	...	265	772	4,631	1,534	...	10,760	...		25,(71
Other Works	...	12,218	9,005	9,594	7,643	21,258	59,964	5,415	7,173	6,842	...		1,39,117
Maintenance and Repair—													
Buildings	86	3,586	6,450	8,785	1,262	17,096	13,222	2,108	1,201	15,950	...		69,746
Roads	1,972	10,173	29,773	40,793	9,190	91,770	84,023	15,716	8,000	32,477	2,525		3,20,412
Other Works	...	2,262	8,701	14,039	1,531	5,835	7,125	4,114	...	9,938	...		13,545
Petty Construction and Repairs	123	1,644	1,695	14,857	1,105	5,533	4,965	1,334	65	2,440	3,376		37,13.
DEPOSITS AND ADVANCES—													
Repayment of Loans from Government	...	...	20,905	5,500	1,943	3,651	...	50,767	...	...	...		82,966
Other Deposits and Advances	...	483	6,135	33,046	430	6,292	222	892	...	17,182	...		64,682
TOTAL DISBURSEMENTS . R	21,280	3,92,637	6,06,717	7,51,125	1,20,965	10,53,543	9,48,453	2,79,588	46,494	5,42,067	19,114		47,82,785
CLOSING BALANCE . R	3,024	1,37,826	1,97,745	1,36,374	17,488	2,74,272	2,70,389	46,631	4,467	2,09,500	2,820		13,00,536
GRAND TOTAL . R	24,304	5,30,463	8,04,462	8,87,499	8,453	13,27,815	12,18,842	3,26,219	50,961	7,51,627	22,734		60,83,379

(a) Difference of Rs. 34 from last year's closing balance is due to subsequent adjustments.

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1915.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	7,416	...	...	7,383	70,738	...	1,759	...	...	...	1,858	89,154
STAMPS—												
Sale of Stamps	...	...	31,713	...	...	...	...	...	...	...	...	31,713
EXCISE—												
Abkari Farms	...	...	12,318	...	...	...	...	...	...	...	...	12,318
PROVINCIAL RATES—												
Rates and Cesses on Lands	459	...	744	386	5,984	...	122	...	...	...	...	7,695
Miscellaneous	9,766	...	...	...	...	...	49	...	...	...	...	9,815
ASSESSED TAXES—												
Taxes upon Houses	9,364	52	...	4,341	...	3,28,966	...	1,05,706	...	...	3,195	4,51,624
Licenses on trades and professions	6,699	...	...	147	...	2,100	97	...	...	...	...	9,043
Chowkidari Tax	14,512	...	...	3,092	...	...	5,204	...	...	...	...	22,808
Octroi	1,07,256	8,800	7,083	...	...	...	...	...	...	...	...	1,23,139
Miscellaneous (including Taxes on Horses and Carriages)	27,072	...	3,542	1,982	...	...	54	15,497	...	...	...	48,147
REGISTRATION—												
Fees and Miscellaneous	2	...	1,111	...	...	...	...	...	...	...	...	1,113
INTEREST—												
Interest on Government Securities and other Investments	26,973	...	...	880	...	98	...	80	...	...	...	28,031
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	1,262	...	...	...	...	...	...	...	...	1,262
Miscellaneous	...	...	1,010	...	...	...	...	...	...	...	...	1,010
POLICE—												
Fees, Fines, and Forfeitures	4,984	...	206	636	...	...	...	8,525	...	...	28	14,379
Unclaimed Property	134	...	119	...	...	...	38	...	...	...	...	291
Miscellaneous (including Cattle-pound receipts)	3,183	...	414	107	...	...	204	5,283	...	1,931	3,158	14,280
EDUCATION—												
School Fees	4,747	...	...	120	...	...	...	1,704	...	...	...	6,571
Miscellaneous	12,943	...	...	1	...	...	...	...	...	...	...	12,944
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	...	22	3,713	212	...	6,169	...	...	...	10,116
MINOR DEPARTMENTS—												
Agriculture—												
Public Gardens	17,228	...	...	30	...	..	...	...	...	592	...	17,850
Public Exhibitions and Fairs	...	...	...	...	...	1,767	...	...	...	...	361	2,128
Sanitation—												
Conservancy tax and Fees	15,263	323	32,680	2,576	...	...	...	47,136	...	182	669	98,829
Sales of Manure, etc.	497	...	441	13	...	21,736		...	...	...	...	22,687
Water-supply—												
Sale of water	8,607	...	10,572	...	...	...	...	7,756	...	...	...	26,935
Other receipts	6,340	...	629	...	...	...	...	...	...	...	888	7,857
MISCELLANEOUS—												
Sales of old Materials	420	27	182	396	...	...		...	...	1	1	977
Sales of Land and Houses	200	816	...	...	...	...	...	658	...	...	...	1,674
Contributions (including Grants-in-aid from Government)	46,919	170	17,910	3,621	...	...	...	3,35,062	105	16,000	6,342	4,26,129
Rents of Houses	8,367	179	544	3,706	...	13,710	961	4,137	5,816	178	33	37,631
Sales of Fruit, Grass, etc.	6,176	533	15	2	...	2,435	352	...	...	...	...	9,513
Miscellaneous	22,167	33	5,076	608	66,865	54,857	40	3,12,006	2	34	525	4,62,213
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	1,094	...	...	55,724	...	...	...	56,818
Miscellaneous	3,177	...	...	...	805	...	4	...	...	72	...	4,058
DEPOSITS AND ADVANCES—												
Other deposits and advances	9,044	1,011	1,337	...	2,665	2,345	...	20,171	...	...	...	36,573
TOTAL RECEIPTS . R	3,79,915	11,944	1,28,858	30,049	1,51,864	4,28,226	8,884	9,25,614	5,923	18,990	17,058	21,07,325
OPENING BALANCE R	1,45,537	9,434	86,634	20,235	86,135	2,17,157	6,746	(a)4,42,070	5,051	2,328	10,700	10,32,027
GRAND TOTAL . R	5,25,452	21,378	2,15,492	50,284	2,37,999	6,45,383	15,630	13,67,684	10,974	21,318	27,758	31,39,352

Disbursements.

REFUNDS—												
Refunds of Taxes	76	...	52	54	...	490	...	9,217	...	...	...	9 889
Miscellaneous Refunds	...	...	1,184	90	254	3,303	539	...	...	...	...	5,370
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	3,823	...	803	692	...	22,076	...	234	...	...	15	27,733
Other Collecting Establishments	4,320	...	...	...	7,251	4,587	29	7,509	...	...	64	23,760
STAMPS—												
Miscellaneous	...	...	356	...	...	...	...	...	...	...	...	356
INTEREST—												
Interest on Debt	...	...	...	...	...	...	...	310	...	...	...	310
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	33,808	...	4,751	2,724	32,076	8,037	229	50,394	48	21	776	1,32,864
Contribution towards Establishments in Government Offices	1,003	...	6,523	...	...	...	...	...	...	...	...	7,526
LAW AND JUSTICE—												
Jails	...	...	2,590	...	...	...	...	...	...	...	...	2,590
POLICE—												
Executive Force	18,434	...	26,617	564	...	6,290	5,262	...	...	...	...	57,167
Miscellaneous (including Cattle-pounds)	424	...	293	93	...	10,059	201	3,419	...	...	923	15,412
MARINE—												
Light-houses and light-ships	...	...	...	...	...	...	...	...	...	...	207	207
EDUCATION—												
Inspection	120	...	...	...	...	...	...	...	...	...	...	120
Colleges and Schools	35,375	101	...	1,591	...	240	...	18,856	...	...	570	56,753
Scholarships and Prizes	1,462	...	...	78	...	...	...	...	...	...	...	1,540
Grants-in-aid	3,195	...	3,494	57	2,343	20	...	11,962	...	...	...	21,071
Miscellaneous	80	...	1,032	229	301	...	...	...	...	...	298	1,940
MEDICAL—												
Professional Establishments	3,030	...	...	...	4 351	...	...	...	...	...	...	7,381
Hospitals and Dispensaries	6,706	229	5,317	1,595	11,667	2,481	64	1,44,093	692	...	317	1,78,161
Vaccination	263	...	873	40	...	775	...	4,473	...	...	...	6,424
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	36,738	1,355	216	393	551	9,826	263	...	...	3,068	145	52 555
Public Exhibitions and Fairs	1,370	...	...	...	950	3,715	...	...	250	...	84	6,367
Conservancy (Establishment and other charges)	48,948	4,165	15,309	7,263	...	1,85,099	240	1,82,944	...	645	4,704	4,49,377
Water-supply (Establishment and other charges)	15,957	79	...	295	...	...	108	1,98,183	...	...	1,340	2,15,962
Statistical Establishments	...	...	...	...	...	24	116	...	...	...	...	140
Lighting (Establishment and other charges)	...	413	...	...	...	...	107	39,530	...	...	...	40,050
Veterinary charges	...	...	...	...	...	...	...	...	...	387	...	387
SUPERANNUATION—												
Pensions and Gratuities	1,117	...	3,039	444	558	...	...	60	...	...	...	5,218
MISCELLANEOUS—												
Rents, Rates and Taxes	6,665	...	...	...	220	...	...	...	47	...	...	6.932
Petty Establishments	3,370	15	851	125	5,375	...	296	2,327	60	74	204	12 597
Miscellaneous	44,151	282	9,277	872	54,475	4,250	1,035	1,30,254	74	466	715	2,45,851
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	4,934	...	1,793	1,073	...	...	...	18,027	63	68	609	26,567
Stock not chargeable to any particular work	...	...	...	...	...	...	...	...	...	...	79	79
Original Works—												
Buildings	52,813	...	...	437	...	...	...	935	1,396	...	3,531	59,112
Roads	12 692	168	...	...	...	...	...	88,707	3,064	...	240	1,04.871
Other Works	12,700	...	...	...	...	...	1,126	694	...	600	212	15,332
Maintenance and Repairs—												
Buildings	13,799	...	1,256	973	1,851	...	118	...	123	55	59	18,034
Roads	8,751	...	2,670	3,699	...	...	...	...	...	1,204	1,067	17.391
Other Works	5,408	...	98	358	...	...	644	...	2,036	1,081	1,329	10.944
Petty Construction and Repairs	8,680	605	...	...	...	1,63,847	192	...	...	...	415	1,73,739
DEPOSITS AND ADVANCES—												
Repayment of Loan from Government	...	...	...	...	...	...	...	1,823	...	...	...	1,823
Investment in Government securities or otherwise	10,930	...	...	2,800	...	2,255	...	...	...	...	...	15.985
Other Deposits and Advances	6.033	1,063	4,871	..	17,248	4,014	...	22.788	...	...	...	56.007
TOTAL DISBURSEMENTS Rs.	4,06,975	8,475	93 35	26,539	1,39,371	4,31.378	10,569	9,36,739	7,843	7,669	17.961	20,86 874
CLOSING BALANCE Rs.	1,18,477	12,903	1,22,'37	23,745	98,628	2,14 005	5,061	4,30,945	3,131	13 649	9.797	10,52,478
GRAND TOTAL Rs.	5,25,452	21,378	2,15,492	50.284	2,37,999	6,45.3·3	15,630	13.67,684	10 974	2·.318	27.758	31.39.352

(a) Difference of Rs. 25 from last year's closing balance is due to subsequent adjustments.

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1915.

Receipts.	Presidency Funds.				Other Funds.					
	Madras.	Bombay.	Calcutta.	Total.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—										
Income from Land, the property of the Funds	...	13,11,362	20,61,566	33,72,928	...	2,09,539	2,412	2,54,058	...	4,66,009
Assessed Taxes—										
License on Trades and Professions	...	...	...	...	...	...	..	98,532	...	98,532
Interest—										
Interest on Government Securities and other Investments	4,250	7,00,254	1,33,878	8,38,382	93,863	12,46,261	9,518	2,12,607	...	15,62,249
Police—										
Fees, Fines and Forfeitures	...	...	...	...	...	...	1,253	26,615	...	27,868
Marine—										
Hire of Vessels	...	53,917	39,791	93,708	...	34,219	4,069	50,591	...	88,879
Sale-proceeds of Vessels and Stores	...	6,225	...	6,225	...	1 645	...	16,183	...	17,828
Pilotage receipts	...	2,48,978	...	2,48,978	4,338	2,96,350	8,640	...	...	3,09,328
Other Fees and Dues	12,41,598	2,22,398	1,15,89,152	1,30,53,148	7,16,472	27,66,734	1,49,788	39,23,088	4,464	75,60,546
Medical—										
Hospital receipts (including sale of Medicines)	...	24	...	24	...	...	..	...	...	...
Minor Department—										
Sanitation—										
Conservancy Tax and Fees	...	...	53,068	53,068	...	...	...	...	...	...
Water-supply—										
Sale of Water	19,847	2,02,707	...	2,22,554	...	1,45,925	14,429	1,740	...	1,62,094
Superannuation—										
Contributions towards Pensions	...	1,12,455	...	1,12,455	...	...	...	...	...	...
Miscellaneous—										
Sales of old Materials	...	...	17,356	17,356	...	...	...	5,35,149	...	5,35,149
Sales of Land and Houses	...	4,493	...	4,493	...	6,058	...	...	...	6,058
Contributions (including Grants-in-aid from Government)	...	...	1,680	1,680	2,17,120	...	1,54,795	24,657	8,442	4,05,014
Rents of Houses	41,301	7,59,566	...	8,00,867	...	1,33,670	...	4,03,799	1	5,37,470
Sales of Fruit, Grass, etc.	...	1,027	...	1.027	...	12,000	...	...	3	12,003
Miscellaneous	21,302	...	2,25,127	2,46,429	1,69,239	74,612	3,534	37,563	6	2,84,954
Public Works—										
Tolls and Ferries	...	43,67,298	3,84,987	47,52,285	...	2,01,572	...	...	...	2,01,572
Miscellaneous	...	25,00,434	...	25,00,434	...	118	20,684	...	...	20,802
Deposits and Advances—										
Loans from Government	18,00,000	...	...	18,00,000	...	...	...	25,000	...	25,000
Loans by Public Subscription	...	(b) 1,03,13,560	95,56.200	1,98,69,760	...	34,90,000	...	...	...	34 90,000
Sale-proceeds of Investments	...	...	7,74,858	7,74,858	1,78,543	27,06,385	...	...	...	28,84,928
Stock Account	...	8,55,237	66,14,641	74,69,878	...	7,39,139	1,191	2,66,855	...	10,07,185
Other Deposits and Advances	...	75,85,666	5,58,107	81,43,773	90,758	26,25,701	220	24,97,214	..	52,13,893
Total Receipts R	31,28,298	2,92,45,601	3,20.10,411	6,43,84,310	14,70,333	1,46,89,928	3,70,533	83,73,651	12,916	2,49,17,361
Opening Balance R	2,43,663	65,70,995	—4,64,677	6 ,49,981	5,01,401	5,81,672	2,13,052	33,28,794	...	46,24,919
GRAND TOTAL R	33,71,961	3,58,16,596	3,15,45,734	7,07,34,291	19,71,734	1,52,71,600	5,83,585	1,17,02,445	12,916	2,95,42,280

Disbursements.

Refunds—										
Refunds of Taxes	71,069	...	...	71,069	12,996	1,190	...	...	...	14,186
Miscellaneous Refunds	...	...	...	...	3,309	110	...	53	403	3,875
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	3,651	...	...	3,651	...	...	...	...	...	...
Other Collecting Establishments	...	11,49,997	13,269	11,63,266	...	12,43,365	...	...	...	12,43,365
Interest—										
Interest on Debt	3,87,403	52,29,377	43,65,491	99,82,271	38,398	10,53,080	22,778	12,16,768	...	23,31,024
General Administration—										
Establishments engaged in General Management and Accounts	4,28,720	2,64,405	3,65,384	10,58,509	69,249	1,01,113	36,273	1,72,277	4,197	3,83,10,)
Contributions towards Establishment in Government Offices	...	...	...	...	...	14,886	...	...	...	14,886
Police—										
Executive Force	...	45,052	85,870	1,30,922	...	31,056	3,977	...	...	35,033
Miscellaneous (including Cattle-pounds)	...	...	26,045	26,045	...	...	...	53,030	...	53,030
Marine—										
Dockyard and Port Establishments	...	2,01,577	21,02,994	23,04,571	1,52,199	59,908	68,803	4,37,077	...	7,17,987
Ship and Boat Establishments	...	49,868	...	49,868	12,622	64,809	38,654	1,55,618	2,676	2,74 379
Pilotage Establishments	...	1,98,509	...	1,98,509	6,854	1,16,671	...	..	...	1,23,525
Light-houses and Light-ships	...	15,534	87,625	1,03,159	17,404	55,144	6,251	...	686	79,485
Building, Purchase and Repair of Ships	...	2,10,546	...	2,10,546	...	2,190	25,778	59,012	...	86,180
Miscellaneous	52,438	1,93,906	30,99,810	33,46,154	1,21,344	99,440	6,408	6,67,002	2,820	8,97,014
Medical—										
Professional Establishment	...	8.930	...	8,930	...	15,670	...	10,285	...	25,955
Hospitals and Dispensaries	...	43,646	4,443	48,089	...	9,175	...	16,856	...	26,031
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	66,540	66,540	...	15,348	...	...	...	15,348
Water-supply (Establishment and other charges)	...	35,238	...	35,238	...	35,590	...	1,632	...	37,222
Statistical Establishments	...	...	1,764	1,764	...	...	...	...	..	...
Superannuation—										
Pensions and Gratuities (Including General Provident Fund)	...	1,66,474	1,46,237	3,12,711	57,021	17,716	511	80,817	2,134	1,58,199
Miscellaneous—							6,216	24 308	...	30,524
Petty Establishment	...	...	...	...	...	...	150	2 15,677	...	2,44,390
Rents, Rates, and Taxes	...	5,26,406	5,14.547	10,40,953	...	28,563	23,140	11,27,123	...	16,66,480
Miscellaneous	...	9,10,825	5,89,907	15,00,732	3,12,409	2,03,808				
Public Works—										
Supervising Establishment, Tools and Plant	30,576	...	3,20,585	3,51,161	64,928	1,38,091	540	68,582	...	2,72,141
Stock not chargeable to any particular work	...	...	...	...	...	7,515	...	...	...	7,515
Original Works—										
Buildings	2,79,120	28,04,406	11,13,883	41,97,469	56,740	7,46,677	..	2,63.120	...	10,66 587
Roads	58,817	2,13,226	—2 428	2.69,615	...	3,65,684	...	4,008	...	3,69,692
Port Appliances	...	12,30,442	7,77.700	20,08,142	...	3,87,341	...	2.43,435	...	6,30,776
Other Works	12,21,757	65,23,840	66,52,069	1,43,97,666	2,45,696	3,91,936	50,312	7,83.124	...	14,71,068
Maintenance and Repairs—										
Buildings	...	62,869	1,38,039	2,00,908	6,851	43,132	49,425	40,987	...	1,40,395
Roads	...	51,954	1,26,974	1,78,928	...	77,550	...	26,085	...	1,03,635
Port and Appliances	...	...	45,154	45,154	...	3,82,7: 2	...	1,66.241	...	5,48,993
Other Works	592	12,57,649	16,57,352	29,15.593	3,973	456	37,257	99,606	...	1,46,292
Petty Construction and Repairs	42,824	...	18,590	61,414	85,085	80,439	683	31,822	...	1,98,029
Deposits and Advances—										
Repayment of Loans from Government	1,85,043	...	...	1,85,043	24,554	1,50,971	13,394	13,768	...	2,02,687
Repayment of Loans from the Public	...	...	...	..	..	10.000	...	....	...	10 000
Investment in Government Securities or otherwise	...	30,019	4.24,705	4,54,724	44,564	47,76,450	...	19 48 674	...	67,69,688
Stock Account	...	6,06,675	65,45,245	71,51.920	...	7,54,199	275	2.69,643	...	10,24,117
Other Deposits and Advances	...	74,26,449	(a)18,81,199	93,07,648	90,758	33,75,795	196	26,21,847	...	60,88,596
Total Disbursements ₹	27,62,010	2,94,57,879	3,11,68,993	6,33,88,882	14,31,954	1,46,57,820	3,91,021	1,08,18,477	12,916	2,75,12,188
Closing Balance ₹	6,09,951	63,53,717	376,741	73,45,409	5,39,780	4,13,780	1,92,564	8,83,968	...	20,30,092
GRAND TOTAL ₹	33,71,961	3,58,16,596	3,15,45,734	7,07,34,291	19,71,734	1,52,71,600	5,83,585	1,17,02 445	12,916	2,95,42,280

(a) Includes Rs. 3.17,053, on account of repayment of Kidderpore Dock loans and Rs. 15.64,146 on account of payments into Sinking Funds for repayment of loans.
(b) Difference as compared with Appendix "D" is due to the exclusion of Rs. 23,86,440, realized by the Bombay Port Trust after 31st March 1915.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1915.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	...	956	...	60,000	...	..	...	1,839	...	...	62,795
STAMPS—												
Sale of stamps, etc.	...	...	65,874	...	...	..	...	...	...	...	...	65,874
EXCISE—												
Abkari Farms	...	...	4,81,249	...	...	...	...	...	...	...	...	4,81,249
License fees and duties	...	...	3,001	...	...	...	...	...	...	...	...	3,001
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	27,859	...	53,315	22,458	...	...	1,21,969	5,10,851	...	7,36,452
Miscellaneous	...	...	11,191	...	...	3,82,314	...	...	...	...	...	3,93,505
ASSESSED TAXES—												
Taxes upon houses	...	...	...	...	...	...	...	...	2 319	...	...	2,319
License on Trades and Professions	...	...	...	...	..	...	...	...	31,233	...	...	31,233
REGISTRATION—												
Fees and Miscellaneous	...	...	4,287	...	...	...	...	...	...	...	...	4,287
INTEREST—												
Interest on Government Securities and other Investments	46,845	...	30,896	10,484	73,454	314	...	13,986	6	...	4,217	1,80,202
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	4,346	...	...	...	...	...	...	...	...	4,346
Miscellaneous	...	...	71	...	...	...	...	...	...	...	...	71
Jails	...	...	536	...	...	...	...	...	...	...	...	536
POLICE—												
Border Military Police Remount Fund	...	...	...	...	...	...	8,601	...	...	...	...	8,601
Fees, Fines, and Forfeitures	2,588	...	...	...	67,352	...	...	77,215	5,19,315	9,499	4,950	6,80,919
Miscellaneous (including Cattle-pound receipts)	1,710	6,799	94	1,91,859	...	...	8,301	...	...	...	...	2,08,763
MARINE—												
Hire of vessels	...	...	...	...	725	...	...	...	...	...	...	725
Pi otage receipts	...	...	...	...	...	...	...	4,00,147	...	...	...	4,00,147
Other Fees and Dues	...	...	...	36,730	2,36,170	...	...	...	...	...	...	2,72,900
EDUCATION—												
School Fees	4,000	...	2,39,651	...	8,378	...		...	...	...	...	2,52,029
Miscellaneous	2,930	...	11,705	...	27,377	...	...	26,662	3,200	...	25	71,899
MEDICAL—												
Hospital receipts (including sale of medicines)	...	...	2,574	...	3,897	...	...	...	777	...	...	7,248
MISCELLANEOUS—												
Sales of old materials	...	...	106	...	52	...	...	...	29	...	...	187
Contributions (including Grants-in-aid from Government)	51,646	...	1,18,458	...	15,673	28,540	...	25,224	6,99,633	...	...	9,39,169
Rents of Houses	...	...	49	...	...	...	...	...	3,149	...	...	3,198
Sale of fruit, grass, etc.	225	...	...	...	...	...	...	...	451	...	...	676
Miscellaneous	840	85,194	11,979	82,904	2,266	65,186	...	...	29,675	...	...	2,78,044
PUBLIC WORKS—												
Tolls and fer ies	...	...	720	...	...	...	...	...	241	...	...	961
Miscellaneous	...	48,896	68	...	1,22,343	...	2,87,063	...	...	...	..	4,58,370
DEPOSITS AND ADVANCES—												
Loans from Government	...	...	...	...	...	...	...	...	40,000	...	...	40,000
Sale-proceeds of Investments	...	...	...	...	37,298	...	...	...	...	...	...	37,298
Other Deposits and Advances	...	...	4,355	...	...	43	...	3,498	30,272	...	...	38,168
TOTAL RECEIPTS . R	1,10,784	1,40,889	10,20,020	3,21,977	7,0 ,300	4,98,855	3,03,965	5,46,732	14,84,108	5,20,350	9,192	56,65,172
OPENING BALANCE . R	14,811	1,83,925	(a)8,19,013	89,910	2,28,117	6,79,614	1,50,055	2,20,467	3 ,80,063	2,99,778	37,005	31,02,758
GRAND TOTAL R	1,25,595	3,24,814	18,39,033	4,11,887	9,,6,417	11,78,469	4,54,020	7,67,199	18,64,171	8,20,128	46,197	87,67,930

Disbursements.												
REFUNDS—												
Refund of Taxes	...	...	...	1,225	...	...	...	...	407	...	...	1,632
Miscellaneous Refunds	...	...	2,326	1,418	2,666	79,791	...	2,765	...	...	...	88,966
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	...	...	...	...	...	...	...	99,5 4	...	...	99,546
Other Collecting Establishments	...	...	6,866	...	3,354	...	...	...	14,734	...	...	24,954
Stamps—Miscellaneous	...	...	685	...	...	...	...	...	...	...	...	685
Registration—Establishment	...	...	1,613	...	...	...	...	...	...	...	...	1,613
INTEREST—												
Interest on Debt	...	...	...	...	1,602	...	...	...	2,384	...	...	3,986
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts.	2,046	...	42,517	1,02,948	98,820	...	...	64,177	11,703	...	...	3,22,211
Contribution towards Establishment in Government Offices.	...	...	17,426	...	...	...	...	...	...	...	...	17,426
LAW AND JUSTICE—Criminal Courts	...	...	42,388	...	..	...	...	...	...	...	...	42,388
Jails	...	...	15,109	...	...	...	...	...	...	...	...	15,109
POLICE—												
Border Military Police Remount Fund	...	...	...	...	...	...	7,585	...	...	...	...	7,585
Village Police	...	...	...	...	...	...	...	...	3,76,092	...	...	3,76,092
Other Police	...	...	...	...	78,965	...	...	...	...	...	...	78,965
Executive Force	2,718	...	1,18,484	...	2,414	6,869	...	...	...	6,755	...	1 37,240
Miscellaneous (including Cattle-pounds)	703	5,962	814	1,65,162	...	...	17,784	635	...	...	4,117	1,95,176
MARINE—												
Dockyard and Port Establishments	...	...	...	19,413	63,821	...	...	...	...	...	...	88,234
Ship and Boat Establishments	...	...	...	...	7,788	...	...	22,482	...	...	...	30,270
Pilotage Establishment	...	...	...	...	...	...	...	3,46,338	...	...	...	3,46,338
Building, purchase, and repair of ships	...	...	...	...	...	...	...	4 470	...	...	...	4,470
Miscellaneous	...	...	...	12,792	12,783	...	...	32,494	...	...	...	58,069
EDUCATION—												
Colleges and Schools	65,113	...	1,61,515	...	46,227	...	...	...	...	...	...	2,72,855
Scholarships and Prizes	...	...	...	...	16,013	...	...	2,647	...	...	1,899	20,559
Grants-in-aid	...	...	28,199	...	2,140	..	...	...	...	...	600	30,939
Miscellaneous	15,460	...	65,251	...	33,359	...	...	51,730	3,072	...	16,289	1,85,111
MEDICAL—												
Professional	1,785	...	...	...	...	...	...	...	3,731	...	...	5,516
Hospitals and Dispensaries	...	...	68,152	...	88,696	...	...	...	7,468	...	...	1,64,331
Vaccination	...	...	2,558	...	...	...	..	...	...	...	...	2,558
MINOR DEPARTMENTS—												
Conservancy (Establishment and other charges)	...	...	251	...	193	...	...	...	3,532	...	...	3,976
Veterinary (Establishment and other charges)	...	...	...	...	...	...	...	...	1,079	...	...	1,079
Statistical (Establishment and other charges)	...	...	59	...	...	...	...	...	...	...	...	59
SUPERANNUATION—												
Pensions and Gratuities (including G. P. Fund)	...	...	13,856	7,217	9,742	...	...	...	1,031	...	...	31,846
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	3,167	1,188	1,936	...	...	...	300	...	...	6,591
Petty Establishment	7,235	...	...	...	...	...	...	...	1,416	...	...	8,651
Miscellaneous	1,324	1,49,519	2,98,538	4,335	86,117	9,26,777	2,71,664	...	95,245	5,17,946	...	22,91,465
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	32,343	...	1,180	...	...	...	54,747	...	...	88,270
Original Works—												
Buildings	...	...	14,952	...	...	...	...	...	4,788	...	...	19,740
Roads	...	...	...	...	...	...	...	...	1,65,846	...	...	1,65 846
Other Works	...	...	318	...	1,46,867	...	...	...	1,06,826	...	...	2,54,0.1
Maintenance and Repairs—												
Buildings	7,950	...	2,888	...	49	...	...	...	778	...	...	11,665
Roads	800	...	...	...	47.507	...	...	...	99,576	...	...	1,47,883
Other Works	4,059	...	20,496	...	1,07.945	...	...	...	4,798	...	...	1,37,298
Petty Construction and Repairs	...	...	3,750	...	2,212	...	...	...	2,027	...	...	7,989
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	...	...	5,709	...	...	...	1,655	...	...	7,364
Investment in Government Securities or otherwise	...	...	30,560	...	...	...	...	1 02,174	...	...	...	1,32 734
Stock Accounts	...	...	...	...	2,751	...	...	...	...	...	...	2,751
Other Deposits and Advances	7,608	...	1,27,401	...	...	20	...	3,517	45,188	...	...	1,83,734
TOTAL DISBURSEMENT . R	1,16,800	1,55,481	11,22,482	3,15,698	8,70,856	10,13,457	2,97,033	6,38,429	10,47,984	5,24,701	22,855	61,20,776
CLOSING BALANCE . R	8,795	1,69,333	7,16,551	96,189	65,561	1,65,012	1,56,987	1,33,770	8,16,187	2,95,427	23 342	26,47,154
GRAND TOTAL . R	1,25,595	3,24,814	18, 9,033	4,11,887	9,36,417	11,78,469	4,54,020	7,67,199	18,64,171	8,20,128	46,197	87,67,930

(a) Difference of Rs. 16,08,965 from last year's closing balance is due to the inclusion of the balance of Rs. 6,489 of the "Secunderabad Civil Hospital Fund," transferred from "India General" and to the exclusion of the balance of Rs. 16,15,454 of the "Proprietary Estates Village Service Fund," transferred to Government books.

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1914-1915.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNI

Receipts.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of Item.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs. (a)	Rs.	Rs.	Rs. (b)	Rs.	
By Balance in hand at the close of last year	11,89,797	8,93,830	30,94,464	45,77,589	3,34,221	1
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi *less* refunds	8,95,850	4,49,390	...	...	14,45,7 3	2
2. Tax on houses and lands	3,07,280	3,090	9,38,186	14,75,273	50,41,449	3
3. Tax on animals and vehicles	38,144	54	1,11,729	3,23,160	4,96,852	4
4. Tax on professions and trades	5,942	...	1,67,932	2,66,086	1,16,020	5
5. Tolls (on roads and ferries)	30,417	...	46,475	6,73,598	22,967	6
6. Water rate	16,731	5,788	6,09,574	6,48,227	22,02,664	7
7. Lighting-rate	...	...	1,17,279	...	...	8
8. Conservancy (including scavenging and latrine rates)	21,398	800	...	...	14,17,647	9
9. Other taxes	331	14	32,475	10,268	...	10
	13,16,093	4,59,136	20,23,650	33,96,612	1,07,43,392	11
B.—Realisations under special Acts—						
1. Pounds	9,060	859	...	592	...	12
2. Hackney carriages	16,375	1,647	...	...	4,090	13
3. Others	3	...	...	15,983	1,51,280	14
	25,438	2,506	...	16,575	1,55,370	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, *sarais* (rest-houses), Dak bungalows, etc.	1,67,399	1,04,769	48,230	68,275	1,58,590	16
2. Sale-proceeds of lands and produce of lands, etc.	47,208	11,951	51,549	1,88,678	3,47,396	17
3. Conservancy Receipts (other than taxes and rates)	58,213	19,568	16,958	1,05,857	7,121	18
4. Fees and Revenue from Educational institutions	3,359	2,2 7	970	2,53,783	32,426	19
5. „ „ Medical institutions	784	323	541	12,918	...	20
6. „ „ markets and slaughter-houses	88,982	17,151	1,18,466	3,67,623	3,69,668	21
7. „ „ Tramways	...	...	...	...	54,030	22
8. Other fees	2,70,437	8,586	2,01,787	1,74,919	3,069	23
9. Fines under Municipal and other Acts	24,414	4,198	5,615	67,216	34,726	24
10. Interest on Investments—(i) General	9,447	4,080	73,443	30,531	2,98,155	25
(ii) Educational	1,483	...	...	1,269	1,334	26
(iii) Medical	30	25	933	9,019	...	27
11. Premium on Loans	...	...	...	...	9,713	28
	6,72,256	1,72,868	5,18,492	12,80,088	13,16,828	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	6,67,409	64,150	10,15,050	10,51,953	...	30
(ii) Educational	15,669	4,723	...	5,17,250	...	31
(iii) Medical	2,879	45,060	300	4,35,253	...	32
2. From Local Funds—(i General	7,000	2,805	...	7,718	...	33
(ii) Educational	...	750	...	...	...	34
(iii) Medical	1,200	2,185	...	1,37,634	...	35
3. From other sources—(i) General	37,500	5,720	...	14,080	...	36
(ii) Educational	200	...	...	5	...	37
(iii) Medical	373	1,336	...	4,893	...	38
	7,32,230	1,26,730	10,15,350	21,68,776	...	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	71,127	522	93,566	2,87,493	...	40
2. Other items	76,898	7,860	2,14,979	45,750	2,41,433	41
	1,48,025	8,382	3,08,545	3,33,243	2,41,433	42
Total Revenue	28,94,042	7,69,622	38,66,037	71,95,294	1,24,57,023	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	24,700	259	...	1,15,202	1,84,79,663	44
2. Loans—						
(*a*) From Government	1,50,000	...	...	92,470	...	45
(*b*) Raised in the open market	...	...	5,50,000	...	40,98,500	46
3. Realisations of Sinking Fund for repayment of loans	...	...	81,084	6,668	5,52,338	47
4. Advances—(*a*) Permanent	40	...	135	1,456	1	48
(*b*) Other	40,286	3,959	43,138	6,80,298	31,10,962	49
Deposits	43,172	1,690	10,55,206	4,59,018	3,34,41,010	50
Total	2,58,198	5,908	17,29,563	13,55,112	5,96,82,474	51
Total Receipts Rs.	31,52,240	7,75,530	55,95,600	85,50,406	7,21,39,497	52
GRAND TOTAL Rs.	43,42,037	16,69,360	86,90,064	1,31,27,995	7,24,73,718	53

(*a*) The difference of Rs. 6,50,971 from last year's closing balance is due to the inclusion of the balance of Bangalore (Civil and Military Station) Municipality.

(*b*) Difference from last year's closing balance is due to subsequent adjustments and corrections.

CIPALITIES for 1914-15.

Number of Item.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,38,751	48,15,302	(b)19,05,846	(c) 42,53,720	(b)37,18,358	35,47,441	(b)21,69,419	13,74,227	2,52,194	3,73,65 159
2	23,87,645	...	...	29,44,916	35,56,837	...	19,856	8,45,006	...	1,25,45,293
3	10,23,572	37,49,154	15,87,351	4,28,964	2,89,283	20,1[illegible],838	6,04,522	1,15,790	86,233	1,76,67,990
4	2,07,643	1,92,531	2,17,002	94,805	42,364	68,780	1,31,962	58,687	15,488	19,99,201
5	17,473	7,82,094	81,845	2,58,344	...		24,853	95,439	...	18,16,058
6	2,61,826	...	85,845	1,46,891	3,686	2,53,833	72,156	40,909	26,416	16,66,019
7	11,93,587	23,64,164	6,67,558	3,69,700	59,195	9,32,074	99,384	2,73,520	26,332	94,68,498
8	3,571	7,89,296	1,96,404	...	...	3,60,050	...	...	...	14,66,600
9	5,35,182	8,44,757	10,70,191	66,649	4,089	14,03,977	3,10,936	2,34,946	56,706	59,67,278
10	2,33,505	...	4,05,005	7,72,829	10,180	...	2,02,816	1,33,437	18,660	18,19,020
11	58,64,004	87,21,996	43,12,201	50,83,098	39,65,639	50,36,552	14,66,015	17,97,734	2,29,835	5,44,15,957
12	56,817	...	43,999	72,830	28,021	22,953	29,137	98,368	23,611	3,86,297
13	1,087	1,26,631	16,326	48,718	19,034	27,912	8,070	4,286	231	2,74,407
14	2,829	78,669	51,286	18,151	9,529	9,199	4,734	30,360	1,166	3,73,189
15	60,733	2,05,300	1,11,611	1,39,749	56,584	60,064	41,941	1,33,014	25,008	10,33,893
16	1,64,472	72,657	1,03,641	6,02,083	3 40,267	1,60,326	24,144	1,39,345	3,696	21,57,894
17	3,77,282	3,16,844	23,739	1,70,027	1,73,528	25,006	7,290	85,264	498	18 27,260
18	65,199	8,727	29,033	2,11,240	1,50,113	36,501	1,797	23,534	3,650	7,37,511
19	1,86,173	...	47,969	32,531	1,57,446	15,712	6,400	68,578	669	8,08,733
20	14,479	4,068	6,590	1,742	21,116	24,180	10,500	601	...	97,342
21	4,52,666	5,13,868	59,472	2,11,305	28,819	20,32,705	99,968	1,56,285	45,918	45,62,896
22	3,977	47,255	7,119	...	1,62,269	41,785	...	...	...	3,17,035
23	90,260	1,10,100	1,17,701	4,84,439	3,56,584	3,78,020	20,296	40,100	1,027	22,57,325
24	46,695	1,16,349	42,487	77,167	32,782	67,982	22,304	20,359	3,017	5,65,311
25	1,14,411	1,54,542	22,677	60,771	3,242	1,19,596	14,468	3,234	...	9,08,597
26	8,481	...	1,900	434	735	...	87	...	28	15,751
27	6,237	...	9,922	682	14,976	...	5,777	...	...	47,601
28	...	...	...	...	636	...	...	...	...	10,349
29	15,30,332	13,44,410	4,72,250	18,52,421	14,42,513	29,02,813	2,13,031	5,37,300	58,503	1,43,14,165
30	4,03,427	62,593	3,52,914	12,79,049	11,40,765	7,35,758	3,93,068	59,629	3,67,405	75,93.170
31	6,29,202	...	25,546	2,10,964	1 76,318	35,293	81,802	1,89,347	20,301	19,06,395
32	33,853	...	86,251	2,950	46,288	1,74,259	1,67,206	4,05,048	307	13,99,664
33	16,449	...	22,322	54,063	7,336	52,182	66,209	7,425	4,800	2,48,310
34	67,172	...	4,372	5,325	18,769	17,749	3,120	4,437	100	1,21,794
35	45,391	...	44,100	4,910	66,051	55,745	1,82,727	2,600	...	5,42,543
36	18,858	20,258	57,401	10,110	12,322	9,379	98,776	12,030	950	2,97,384
37	33,186	...	347	244	420	3,07,880	1,786	40,311	200	3,84,579
38	18,631	...	45,185	350	12,468	16,164	91,255	...	120	1,90,775
39	12,66,169	82,851	6,38,438	15,67,965	14,80,737	14,04,409	10,85,949	7,20,827	3,94,183	1,26,84,614
40	48,396	...	42,184	61,298	56,226	1,851	3,671	7,601	1,777	6,75,712
41	4,27,548	15,74,092	51,146	1,66,702	1,66,072	1,70,418	53,217	1,12,699	5,529	33,14,343
42	4,75,944	15,74,092	93,330	2,28,000	2,22,298	1,72,269	56,888	1,20,300	7,306	39,90,055
43	91,97,182	1,19,28,649	56,27,830	88,71,233	71,67,771	95,76,107	28,63,824	33,09,175	7,14,835	8,64,38,624
44	14,23,394	...	8,02,901	2,47,928	...	...	61,451	...	...	2,11,55,498
45	3,88,000	...	5,82,000	4,72,515	9,97,499	1,10,000	5,000	2,67,000	...	30,64,484
46	6,35,500	7,22,000	...	...	...	...	...	...	...	60,05,000
47	52,270	...	...	...	...	...	...	...	1,400	6,93,760
48	5,906	...	1,005	4,676	7,256	400	2,668	455	110	24,108
49	3,04,703	11,48,546	2,56,826	18,102	28,996	3,15,481	3,00,800	1,57,260	276	64,09,633
50	7,63,923	2,55,90,249	1,88,428	89,578	91,380	3,97,655	97,278	1,55,833	11,872	6,23,86,292
51	35,73,696	2,74,60,795	18,31,160	8,32,799	11,25,131	8,23,536	4,67,197	5,80,548	13,658	9,97,39,775
52	1,27,70,878	3.93,89,444	74,58,990	97,04,032	82,92,902	1,03,99,643	33,31,021	38,89,723	7,28,493	18,61,78.399
53	1,80,09,629	4,42,04,746	93,64,836	1,39,57,752	1,20,11,260	1,39,47,084	55,00,440	52,63,950	9,80,687	2 2,35,43,558

(c) The difference of Rs. 24,859 from last year's closing balance is due to the exclusion of balances of two Municipalities converted into Notified Areas.

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay Presidency Corporation.	Number of Items.
			Presidency Corporation.	District Municipalities.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,07,087	30,089	70,330	2,41,193	3,28,808	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,24,789	44,167	1,19,320	89,682	4,16,394	2
3. Collection of tolls on roads and ferries	1,586	...	...	4,258	504	3
4. Survey of land	10,815	...	14,895	24,064	...	4
5. Refunds (other than Octroi)	2,402	1	65,040	28,227	...	5
6. Pensions and Gratuities	4,520	4,108	24,349	4,563	1,11,204	6
7. Annuities	144	...	...	19,621	...	7
	2,51,343	78,365	2,94,534	4,11,008	8,56,910	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	2,140	25,799	17,277	2,045	1,47,905	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,24,439	34,259	1,43,377	2,69,437	4,41,270	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,635	255	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	1,167	82	2,982	2,914	42	12
	1,29,381	60,395	1,63,636	2,74,396	5,89,217	13
C.—Public Health and Convenience—						
1. Water supply { Capital outlay	2,89,228	8,207	5,90,131	4,18,692	49,86,764	14
1. Water supply { Establishment, repairs, etc.	2,41,967	32,948	1,64,746	3,16,243	4,45,171	15
2. Drainage { Capital outlay	23,491	39,736	2,42,032	37,326	14,43,235	16
2. Drainage { Establishment, repairs, etc.	7,847	10,314	4,46,873	57,004	6,05,509	17
3. Conservancy (including road cleaning and watering) and latrines	4,88,932	1,04,530	7,21,681	12,09,324	22,57,568	18
4. Hospitals and Dispensaries	1,01,955	74,446	1,04,937	6,43,748	5,15,773	19
5. Plague charges	16,104	654	20,159	68,435	1,2.,633	20
6. Vaccination	12,891	5,220	14,408	24,013	30,087	21
7. Markets and slaughter-houses	47,573	8,436	31,581	22,133	2,05,307	22
8. Pounds	4,731	...	...	253	...	23
9. Dak-bungalows and Serais	770	349	...	22,274	520	24
10. Arboriculture, Public Gardens and experimental cultivation	52,945	41,887	31,086	7,718	92,295	25
11. Veterinary charges	8,240	9,300	...	320	9,952	26
12 Registration of births and deaths	1,071	578	19,716	21,861	1,21,990	27
13. Public Works:						
(*i*) Establishment	64,826	6,091	64,098	71,897	2,97,859	28
(*ii*) Building	75,534	90,361	94,795	14,66,648	2,56,407	29
(*iii*) Roads	2,74,825	42,417	2,60,291	7,15,245	14,53,650	30
(*iv*) Stores	1,201	126	7,590	17,303	...	31
(*v*) Miscellaneous works	11,563	...	2,00,893	...	...	32
	17,25,694	4,75,600	30,15,017	51,20,437	1,28,49,720	33
D.—Public Instruction—						
1. Schools and Colleges	66,352	31,645	1,77,324	6,10,454	4,94,653	34
2. Contributions	23,752	15,558	27,239	61,454	58,643	35
3. Libraries, Museums, Menageries, etc.	4,055	1,067	10,232	20,704	44,040	36
	94,159	98,270	2,14,795	6,92,612	5,97,336	37
E.—Contributions—						
For General purposes	1,16,352	...	...	25,268	9,76,938	38
F—Miscellaneous—						
1. Interests on Loans { Previous years	...	...	4,985	873	93,145	39
1. Interests on Loans { Current year	64,470	314	3,35,620	1,35,655	28,23,536	40
2. Discount	836	...	18,582	582	...	41
3. Actual cost of works done for private individuals	40,148	...	92,222	34,056	...	42
4. Other items	3,04,534	24,876	76,527	3,01,419	9,84,503	43
	4,09,988	25,190	5,27,936	4,72,585	39,01,184	44
Total Expenditure—Carried over Rs.	27,26,917	7,37,820	42,15,918	69,96,306	1,97,71,305	45

CIPALITIES for 1914-15—*continued.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,18,736	5,72,241	1,70,900	4,47,075	2,68,271	4,59,562	61,841	1,64,986	17,567	33,58,686
2	3,71,917	3,36,036	1,96,515	3,99,927	4,21,634	1,60,590	89,660	1,59,203	15,375	29,45,209
3	46,705	...	892	17,712	...	6,587	212	7,157	2,080	87,693
4	16,111	...	34,736	19,768	6,489	22,172	5,938	3,971	50	1,59,009
5	17,756	...	7,538	53,008	33,534	26,871	1,585	8,503	1,295	2,46,360
6	48,302	1,41,139	657	4,016	8,648	43,020	491	55,297	112	4,50,426
7	15	...	...	1,052	1,312	7,412	...	4,119	...	33,075
8	9,19,542	10,49,416	4,11,238	9,42,558	7,39,888	7,26,214	1,59,727	4,03,236	36,479	72,80,458
9	1,32,756	1,70,087	78,304	16,631	51,556	1,04,854	2,265	19,480	3,752	7,74,851
10	4,85,690	7,14,891	3,34,567	7,95,776	2,96,690	4,32,281	1,23,840	1,35,343	27,213	43,59,073
11	1,275	...	...	...	50,703	...	21	...	...	53,889
12	1,687	794	1,699	1,052	663	...	1,544	1,689	204	16,519
13	6,21,408	8,85,772	4,14,570	8,13,459	3,99,612	5,37,135	1,27,670	1,56,512	31,169	52,04,332
14	7,66,188	2,60,368	4,05,425	7,37,949	4,08,090	7,52,782	2,40,666	3,92,156	39,480	1,02,96,126
15	5,53,286	9,40,616	3,79,724	7,04,346	3,34,827	3,98,411	1,25,265	2,73,503	34,988	49,46,041
16	4,24,205	3,22,331	5,42,067	6,75,817	2,83,215	1,42,618	2,81,831	3,19,400	4,579	47,81,883
17	2,00,250	5,74,290	1,44,683	1,08,713	1,10,685	2,27,149	61,015	33,096	10,655	25,98,683
18	14,97,587	17,16,298	15,18,266	17,00,085	8,86,554	15,40,915	6,62,557	6,10,022	1,47,342	1,50,61,661
19	4,71,194	1,80,229	3,49,651	2,07,112	6,48,163	10,13,317	4,75,925	1,13,065	13,868	49,13,383
20	76,091	...	3,943	311	35,206	1,17,778	25,989	31,194	...	5,23,497
21	35,942	56,491	18,499	29,792	17,880	41,509	9,118	11,224	1,294	3,03,308
22	1,79,703	4,06,773	35,198	1,47,899	38,454	5,99,3 3	64,964	1,03,725	9,249	19,00,298
23	19,397	...	4,350	22,775	7,982	10,457	2,322	31,9 3	6,417	1,10,597
24	18,464	...	267	5,761	5,167	2,039	9,079	10,9: 0	444	76,124
25	1,14,213	74,884	6,425	1,10,403	1,67,902	40,860	3,049	30,721	5,270	7,84,658
26	14,814	...	8,183	4,366	13,090	45,403	7,067	18,854	50	1,39,639
27	11,465	...	9,995	15,144	7,030	27,034	1,223	2,438	228	2,39,773
28	55,857	2,13,797	1,13,477	1,33,659	1,08,139	3,85,113	44,757	41,377	13,289	16,14,236
29	3,47,399	85,968	60,405	2,42,875	1 87,556	10,740	53,444	21,754	22,136	30,16,022
30	11,27,011	17,48,450	6,44,499	8,54,294	6,53,465	11,48,736	2,98,830	4,14,' 86	1,00,551	97,30,450
31	11,369	...	11,453	18,090	8,470	527	3,124	9,835	3,068	92,161
32	1,97,388	...	...	...	...	10,564	...	...	...	4,20,408
33	61,21,823	65,80,495	42,56,515	57,19,391	39,21,875	65,15,255	23,75,225	24,70,053	4,12,908	6,15,60,008
34	14,59,318	...	86,774	5,07,218	5,26,014	4,52,351	41,733	4,04,654	18,528	49,27,018
35	99,239	57,424	1,18,521	1,97,306	1,46,617	3,19,814	81,575	19,531	28,057	12,49,730
36	30,505	13,768	3,458	10,376	11,051	760	3,682	3,487	1,884	1,59,069
37	15,89,062	71,192	2,08,753	7,14,900	6,83,682	7,72,925	1,26,990	4,27,672	43,469	63,35,817
38	47,422	8,17,432	5,389	2,47,534	1,49,247	1,22,684	9,866	55,336	841	25,74,309
39	29,299	...	112	...	40,415	6,60,219	...	27,182	...	8,56,230
40	3,16,946	21,09,532	1,71,672	5,06,588	88,127	57,004	34,480	62,240	1,760	67,07,944
41	33,968	10,330	...	...	...	...	...	...	...	64,798
42	38,643	...	40,807	58,112	6,687	4,345	2,411	6,900	1,294	3,25,625
43	4,31,474	1,32,957	2,43,101	5,69,168	7,23,584	59,374	73,074	50,205	7,127	39,81,923
44	8,50,330	22,53,319	4,55,692	11,33,868	8,58,813	7,80,942	1,09,965	1,46,527	10,181	1,19,36,520
45	1,01,49,587	1,16,57,626	57,52,157	95,71,710	67,53,117	94,55,155	29,09,443	36,59,336	5,35,047	9,48,91,444

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of Items.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .	27,26,917	7,37,820	42,15,918	69,93,306	1,97,71,305	1
C.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund) .	...	8,101	...	94,326	8,82,980	2
(*b*) In Savings Bank	560	...	...	46,171	1,33,01,767	3
2. Payments to Sinking Funds	19,253	...	1,23,815	13,674	12,98,374	4
3. Repayment of Loans	92,676	1,967	42,887	2,23,985	1,37,206	5
4. Advances—						
(*a*) Permanent	550	20	665	1,541	380	6
(*b*) Other	27,420	41,800	64,760	2,97,866	39,03,599	7
5. Deposits	76,592	30,902	10,18,093	4,18,321	3,29,31,929	8
Total .	2,17,051	82,790	12,50,220	10,95,884	5,24,56,235	9
Total Disbursements . Rs.	29,43,968	8,20,610	54,66,138	80,92,190	7,22,27,540	10
Closing Balance	13,98,069	8,48,750	32,23,926	50,35,805	2,46,178	11
GRAND TOTAL . Rs.	43,42,037	16,69,360	86,90,064	1,31,27,995	7,24,73,718	12

Memorandum of Liabilities

Liabilities—						
Balance of Loans	18,34,906	5,895	86,14,538	31,01,398	6,88,44,971	13
Less—Balances of Sinking Funds	*698*	...	*23,75,492*	*1,35,500*	*1,50,80,816*	14
Net Balances of Loans .	18,34,208	5,895	62,39,046	29,65,898	5,37,64,155	15
Deposits	69,307	1,690	3,18,708	5,01,210	8,38,043	16
	19,03,515	7,585	65,57,754	34,67,108	5,46,02,198	17
Claims—						
Advances Recoverable	*11,874*	*42,829*	*1,69,489*	*3,57,934*	*9,19,704*	18
Net Amount of Debt . Rs.	18,91,641	*—35,244*	63,88,265	31,09,174	5,36,82,494	19

Memorandum

Description of Securities.	Nominal Value.					
Government Promissory Notes	33,800	50,700	19,03,400	10,45,800	21,90,600	20
Municipal, etc., Debentures	...	...	...	2,618	8,87,000	21
Other Investments	2,28,850	48,000	4,65,300	35,551	35,74,972	22
Total .	2,62,650	98,700	23,68,700	10,83,969	66,52,572	23

CIPALITIES for 1914-15—*concluded.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,01,49,587	1,16,57,626	57,52,157	95,71,710	67,53,117	94,55,155	29,09,443	36,59,336	5,35,047	9,48,91,444
2	6,69,434	...	4,712	1,30,837	10,900	40,255	...	18,000	...	18,59,545
3	5,59,032	...	7,29,915	...	10,31,594	...	6,00,000	...	...	1,62,69,03?
4	1,54,412	8,78,207	1,100	17,531	...	3,71,991	...	...	...	28,78,357
5	1,61,718	...	2,13,458	5,48,367	2,79,704	1,24,779	54,712	(*b*) 1,15,491	5,664	20,02,614
6	6,731	550	1,510	2,852	40,547	20	6,188	815	140	62,509
7	2,73,445	12,58,907	2,66,631	33,305	2,19,507	4,29,973	3,00,425	1,67,723	545	72,85,906
8	7,88,447	2,57,14,108	2,48,650	1,79,449	31,812	5,05,929	1,91,560	1,29,601	12,072	6,22,77,465
9	26,13,219	2,78,51,772	14,65,976	9,12,341	16,14,064	14,72,947	11,52,885	4,31,630	18,421	9,26,35,435
10	1,27,62,806	3,95,09,398	72,18,133	1,04,84,051	83,67,181	1,09,28,102	40,62,328	40,90,966	5,53,468	18,75,26,879
11	52,46,823	46,95,348	21,46,703	34,73,701	36,44,079	30,18,982	14,38,112	11,72,984	4,27,219	3,60,16,679
12	1,80,09,629	4,42,04,746	93,64,836	1,39,57,752	1,20,11,260	1,39,47,084	55,00,440	52,63,950	9,80,687	22,35,43,558

and Claims.

13	79,38,007	(*a*) 5,00,33,500	46,05,022	(*d*) 1,24,91,106	37,57,688	(*c*) 1,77,39,003	8,02,224	(*b*) 24,09,264	38,328	18,22,15,850
14	*14,75,825*	*40,81,266*	*7,751*	*2,52,000*	...	*40,91,314*	...	...	...	*2,75,00,662*
15	64,62,182	4,59,52,234	45,97,271	1,22,39,106	37,57,688	1,36,47,689	8,02,224	24,09,264	38,328	15,47,15,186
16	3,38,557	9,25,091	1,61,385	1,70,014	1,91,433	1,62,918	1,44,372	55,945	...	38,78,673
17	68,00,739	4,68,77,325	47,58,656	1,24,09,120	39,49,121	1,38,10,607	9,46,596	24,65,209	38,328	15,85,93,861
18	*4,27,867*	*8,40,987*	*2,66,631*	*63,612*	*2,23,953*	*8,83,172*	*1,91,560*	*76,819*	...	*44,76,431*
19	63,72,872	4,60,36,338	44,92,025	1,23,45,508	37,25,168	1,29,27,435	7,55,036	23,88,390	38,328	15,41,17,430

of Investments.

	Nominal Value.									
20	14,06,900	11,200	1,91,000	18,03,180	65,000	37,62,600	2,19,800	1,01,200	...	1,27,85,180
21	3,24,458	46,93,300	13,000	...	...	1,29,400	5,400	...	...	60,52,176
22	8,49,734	...	1,75,160	65,500	10,44,014	1,98,292	6,48,417	...	...	73,33,790
23	25,81,092	47,01,500	3,79,160	18,68,680	11,09,014	40,90,292	8,73,617	1,01,200	...	2,61,71,146

(*a*) Includes R85,000 being the balances of certain redeemed loans not claimed by Debenture-holders ; out of this Rs. 1,000 was claimed and paid off in 1914-15.

(*b*) Difference as compared with Appendix " D " is due to the exclusion of the loan transactions of " Drug Notified Areas."

(*c*) Difference as compared with Appendix " D " is due to exclusion from the Municipal Accounts of loans raised for the Rangoon Town Land Reclamation Fund.

(*d*) Excludes the loan of 2 lakhs granted to the Lucknow Municipality for certain sanitary improvements, the accounts of which are not merged in the Municipal Accounts.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1915.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1915.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Abu Municipality.	For the construction of a General Market.	For. Dept. No. 2841-G., dated 14th November 1908 .	5,000	4 p. c.	1,000	...	1,000	...	500
Ajmer do.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 „	1,34,817	...		...	6,209
	Do.	G. I. For. D. No. 1929-I. A., dated 21st May 1897 .	20,000	4 „	4,095	...		...	1,261
	Renewing conservancy rolling stock.	G. I. For. Dept. No. 1435-Est. B., dated 28th April 1910	60,000	4 „	20,000	...		...	10,000
	Bhaonta Water-supply scheme.	For. Dept. Tel. No. 268 Est.-B., dated 27th February 1904	4,00,000	4 „	4,00,000	...	5,58,912	1,50,000	...
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900, and 1532-I. C., dated 12th April 1900 .	22,000	4½ „	...	3,524	3,524	...	3,389
		Revenue Commissioner's letter No. 2861, dated 15th October 1909 . . .	4,000						
Mercara Municipality.	For constructing a General market.	G. I. F. D. No. 6287-A., dated 11th November 1907 .	15,000	4 „	6,774	...	6,774	...	799
Delhi do.	Water-works and Sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively and No. 315, dated 10th July 1899.	10,65,000	4 „	3,43,189	...		...	49,289
	Extension of Water-works	Punjab Government F. D. No. 215-B. & C., dated 4th May 1912 and No. 225, dated 8th May 1912 . . .	5,50,000	4 „	5,19,668	...		...	10,546
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910.	3,00,000	5 „	...	3,00,000	11,62,857	...	...
Secunderabad Cantonment Committee.	Water-works .	G. I. F. D. No. 2254, dated 27th May 1892 . . .	8,00,000	4½ „	4,53,362	...		...	19,962
		G. I. F. D. Nos. 1934-A., dated 6th May 1893, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896 . . .							
	Ditto .	G. I. F. D. No. 1857-A., dated 28th April 1897 . .	30,500	4 „	19,580		4,73,442	...	943
		TOTAL INDIA, GENERAL .			19,02,985	3,03,524	22,06,509	1,50,000	1,02,898
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works .	G. P. No. 578, dated 7th November 1896 . . .	31,000	4 „	5,895	...	5,895	...	1,967

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURIN 1914-15.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . .	66,000	4½ p.c.	27,968	...	27,968	...	2,632
Anakapalle do	Acquisition site for General market.	M.G. No. 2074-M., dated 26th October 1914 and No. 41-M., dated 9th January 1915 and Final.No. 251-1, dated 12th January 1915 . . .	10,000	4 „	10,000	...		10,000	...
	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914 and No. 260-M., dated 20th February 1915 and Final.No. 1252—1 dated 19th February 1915.	8,000	4 „	2,700	...	12,700	2,700	...
Bangalore do. (Civil and Miltary Station.)	Construction of a Slaugther-house.	G. I. No. 848-A., dated 12th February 1908 . . .	30,000	4 „	10,280	...		...	3,163
	Loan to the station.	G. I. No. 7003-A., No. 7245-A., dated 9th and 23rd December 1908, respectively .	50,000	4 „	22,405	...		...	5,066
	Water-supply .	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Est. B., dated 4th July 1911, to the Honourable the Resident in Bangalore . .	80,000	4 „	70,154	...	1,02,339	...	2,954
Bellary Municipality.	For meeting plague charges.	G. I. F. D. No A-5974 dated 14th November 1902, and M. G. No. 1037-F. C., dated 2nd December 1902, and M. G. No. 5164-1 Fl., dated 16th November 1910, and 1679-M., dated 22nd August 1910, and No. 215-M., dated 9th February 1911 . .	50,000	4 „	42,870	...	42,870	...	1,889
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	1,35,511				3,130
	Ditto .	M.G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 6th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913 and No. 260-M., dated 11th February 1913 . . .	26,300	4 p. c.	24,499	...	...	...	918
	Ditto .	M.G. L. M. No. 54-M., dated 12th January 1915 .	9,770	4 „	9,770	...	1,69,780	9,770	...
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and Mily. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respectively . .	1,25,000	4 „	97,155	...	97,155	...	5,107
Calicut do.	For construction of a market.	M. G. Nos. 368-M. and 611-M., dated 16th February and 22nd March 1905, respectively	36,700	4 „	...	...	...	...	3,856
	Construction of office building.	M. G. L. and M. No. 258-M., dated 7th February 1907, and No. 707, dated 3rd April 1907	16,000	4 „	5,480	...	5,480	...	1,685
		Carried over .			4,58,792	...	4,58,792	22,470	30,400

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			4,58,792		4,58,792	22,470	30,400
Cocanada Municipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897 . . .	1,18,100	4½ „	61,927	...		...	4,227
	Ditto .	M. G. No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th November 1903 . . .	26,420	4 „	14,187	...		...	1,325
	Water-works .	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907 .	46,500	4 „	32,107	...		...	2,056
		M. G. F. D. No. 52, dated 25th March 1909 . . .	8,000	4 „	6,922	...		...	326
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3795-Fl., dated 10th June 1913 . . .	13,000	4 „	11,917	...		...	1,083
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl., dated 10th March 1913, and No. 137-M., dated 22nd January 1913 and M. G. F. D., No. 3186-1 dated 13th August 1913 .	25,000	4 „	24,160	...	1,50,520	...	840
Coimbatore do.	Sanitary improvements.	M. G. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905 . . .	62,000	4 „	39,956	...	39,956	...	2,851
Conjeeveram do.	Water-supply .	M. G. No. 1886-M., dated 13th November 1895 . . .	1,28,500	4¼ „	70,351	..		...	4,479
	Water-works .	M. G. L. and M. No. 36-M., dated 6th January 1908, and No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908.	11,000	4 „	8,078	...		...	468
		M. G. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, dated 3rd January 1910 .	18,460	4 „	15,104	...		...	725
	Construction of an Engine shed.	M. G. No. 2717-I Fl., dated 3rd June 1910, and L. M. No. 830, dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910 . .	4,200	4 „	3,308	...		...	236
	Construction of vegetable stalls in the Conjeeveram market.	M. G. No. 254-M., dated 14th February 1911, and No. 2694-1 Fl., dated 30th May 1911, and No. 765-M., dated 16th May 1911 . .	3,890	4 „	839	...	97,680	...	808
Coonoor do.	Water-supply .	M. G. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904, respectively .	62,000	4 p. c.	36,991	...		...	2,965
	Ditto .	M. G. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively .	60,880	4 „	35,499	...		...	2,942
	Land acquisition.	M. G. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906 . .	11,400	4 „	7,347	...		...	524
	To complete Hospital Building.	M. G. L. M. No. 1719-M, dated 8th September 1913 .	20,000	4 „	15,650	...	95,487	...	4,350
Cuddalore do.	Market . .	M. G. F. D. No. 16—1, dated 11th January 1909 and No. 2155-M., dated 23rd December 1908	9,000	4 „	4,938	...	4,938	...	877
Cuddapah do.	Water Works and Water-supply.	M. G. No. 1212, dated 11th November 1892 . .	9,695	4¼ „	3,911	...	3,911	...	395
		Carried over .			8,51,284		8,51,284	22,470	61,877

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			8,51,284		8,51,284	22,470	61,877
Dindigal Municipality.	Water supply.	M. G. F. D. No. 452, dated 14th June 1895 . .	33,000	4½ „	16,992	...		...	1,194
	Ditto .	M. G. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902.	10,000	4 „	4,890	...		...	519
	Water-works .	M. G. No. 1173-M., dated 22nd November 1904, and M. G. No. 493-M., dated 6th March 1905 . . .	6,300	4 „	3,674	...	25,556	...	305
Gudiyattam do.	Water-supply .	M. G. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4 „	19,333	...		...	1,379
	Ditto .	M. G. No. 923, dated 5th June, and No. 4107-1-Fl., dated 28th September, and No. 1511-M., dated 10th September 1908	7,500	4 „	5,828	...	25,161	...	307
Guntur do.	Water-works and Water-supply.	M. G. No. 920-M., dated 19th May 1904, and No. 1727-M., dated 18th November 1903 .	25,000	4 „	13,419	...		...	1,253
		M. G. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905	84,000	4 „	50,119	...	63,538	...	4,016
Karur do.	Extension of School building.	M. G. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907 .	12,000	4 „	7,269	...	7,269	...	758
Kodaikanal do.	Office building	M. G. No. 1848, dated 6th November 1909, and No. 281 M., dated 16th February 1910	6,000	4 „	3,292	...		...	585
	Water supply .	M. G. L. M. No. 1089-M., dated 19th July 1910, and No. 5084-Fl., dated 15th November 1910, and M. G. No. 1736-M., dated 2nd November 1910 . .	42,700	4 „	36,615	...		...	1,612
	Ditto .	M. G. L. M. No. 1115-M., dated 17th June 1912 and No. 1687-M., dated 12th September 1912, and No. 5550-1-Fl., dated 24th September 1912 . .	4,200	4 „	3,912	...	43,819	...	146
Kumbakonam do.	Construction of Drains.	M. G. No. 1805, dated 5th December 1899 . .	10,000	6 „	...	...	...	...	10,000
	Market .	M. G. L. M. No. 2358-M., dated 21st November 1907, and No. 216-M., dated 8th February 1908, and No. 633-1-Finl., dated 12th February 1908 . . .	21,000	4 „	7,178	...	7,178	...	2,214
		M. G. F. D. Nos. 267, 951, and 2025-M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4½ p. c.	27,306	...		...	2,264
Karnool do.	Water-supply.	M. G. Nos. 1324-M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	910	...		...	304
		M. G. No. 2078-M., dated 23rd November 1911 and No. 679-M., dated 12th April 1912 and No. 2348-1-Fl., dated 19th April 1912 .	17,500	4 „	16,300	...	44,516	...	612
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	14,30,000	4 „	14,30,000	...		...	...
		Carried over .			14,30,000 10,68,321		10,68,321	22,470	89,345

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			10,68,321		10,68,321	22,470	89,345
MADRAS—*contd.*					14,30,000				
Madras Municipality—*contd.*	Drainage of George Town.	M. G. No. 363, dated 15th February 1883	3,00,000	5 p. c.	...	...		...	7,000
		M. G. No. 487, dated 9th March 1885							
		M. G. No. 11-M., dated 10th April 1885	3,00,000	(*a*)	...	3,00,000		...	...
		M. G. No. 458-M., dated 3rd September 1885							
	Do.	M. G. No. 1562-M., dated 18th October 1890	50,000	5 „	...	50,000		...	...
		M. G. No. 765-M., dated 11th August 1887	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852-M., dated 4th August 1889	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193-M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16-M., dated 8th January 1895	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427-M., dated 25th October 1889	20,000	5 „	...	20,000		...	...
	Construction of market.	M. G. No. 883-M., dated 13th April 1897	1,00,000	4 „	...	1,00,000		...	...
	For meeting plague charges.	M. G. No. 2215-M., dated 21st December 1898	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755-M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes.	M. G. No. 1630-M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. No. 1530-M., dated 16th October 1899, and No. 758 M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	New Water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I. F. D. No. 6937-A., dated 18th November 1911, and G. I. Edn No. 158, dated 4th November 1911, and M. G. F. D. No. 628-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911	1,00,000	4 „	94,468	...		...	1,917
	Drainage works.	M. G. No. 389-M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899.	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. No. 150-M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Special Building.	M. G. No. 1286-M., dated 12th August 1909	4,25,000	4 „	...	4,25,000		...	...
	Napier bridge	Ditto Ditto	1,00,000	4 „	...	1,00,000		...	
	Ditto	Ditto Ditto	50,000	4 „	...	50,000		...	
	Drainage works	M. G. Nos. 35-M., dated 21st January 1903, and 869-M., dated 25th June 1903	5,00,000	4 „	...	5,00,000		...	...
	New water supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 „	5,68,580	...		...	17,020
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 „	...	1,00,000		...	...
	Water-supply extension.	G. I. F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908 and No. 5027-Fl., dated 26th November 1908	4,00,000	4 „	3,52,924	...		...	8,643
					24,45,972				
		Carried over			10,68,321	46,15,000	10,68,321	22,470	1,23,925

(*a*) Rupee 2,82,000 with interest at 6 per cent. and Rs. 18,000 at 5 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs. 10,68,321	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			24,45,972	46,15,000	10,68,321	22,470	1,23,925
Madras Municipality—*contd.*	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 30th September and 16th August 1909 and; No. 3308-1-Fl., dated 30th September 1909 .	4,00,000	4 „	3,61,566	...		...	8,307
	Electric lighting 1914.	M. G. No. 422-M., dated 2nd March 1914 . . .	50,000	4 „	...	50,000		50,000	...
	Do. 1915	M. G. No. 2588-M., dated 26th December 1914 .	1,30,000	4 „	...	1,30,000		1,30,000	...
	Special building loan of 1911.	F. D. No. 6507-1.-Fl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911 . .	3,00,000	4 „	...	3,00,000		...	...
	Special building loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and 1591-M., dated 15th August 1913	3,42,000	4 „	...	3,42,000		...	...
	Do. of 1914	M. G No. 422-M., dated 2nd March 1914 . . .	2,00,000	4 „	...	2,00,000		2,00,000	...
	Do. of 1915	M. G No. 2588-M, dated 26th December 1914 .	1,70,000	4 „	...	1,70,000	86,14,538	1,70,000	...
Madras Coast Lights Dues Fund.	For the repayment of Debt due to Port Fund and Provincial Revenues.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904 .	9,38,476	4 „	5,57,308	...	5,57,308	...	24,554
Madura Municipality.	Vaigai bridge	G. I. H. D. No. 137, dated 13th December 1884 . .	5,000	5 „	...	5,000		...	...
	Water-supply	Ditto ditto .	5,000	5 „	...	5,000		...	...
	Ditto	G. I. H. D. No. 79, dated 21st June 1886 . .	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893 . .	1,64,000	4½ „	71,364	...		...	6,446
		M. G. No. 80-M., dated 16th January 1896 . . .	31,500	4½ „	16,348	...		...	1,134
	Construction of a market.	M. G. No. 1914-M., dated 3rd November 1906, and No. 157-M., dated 28th January 1907	40,000	4 „	9,298	...	1,34,510	...	4,384
Mangalore do.	Plague charges.	M. G. No. 315-M., dated 22nd February 1908, and 1097-1-Fl., dated 13th March 1908 and G. I. F. D. No. 68, dated 27th March 1908 .	12,000	4 „	5,367	...	5,367	...	1,217
Mannargudi do.	Construction of Hospital wards.	M. G. No. 155-M., dated 28th January 1908, and No. 1121-1-Finl., dated 12th March 1908, and No. 386-M., dated 17th March 1908 . . .	4,000	4 „	1,370	...		...	421
	Construction of vegetable market.	M. G. No. 4224-1 and No. 1555M., dated 6th October and 19th September 1908, respectively and No. 356-1 Fl. and 92 Mis., dated 29th January and 25th January 1909, respectively .	9,000	4 „	4,025	...	5,395	...	913
Mayavaram do.	Construction of School building.	M. G. and L. M. No. 2514-M. dated 18th December 1907, and No. 415-M. Mis., dated 12th March 1908, and 1220-I. Finl., dated 16th March 1908 . . .	10,000	4 „	3,421	...		...	1,054
	Improvement of Municipal High School building.	M. G. and L. M. No. 965-M., dated 14th May 1914 and No. 1562-M. dated 8th August 1914 and M. G., Finl., No. 6071, dated 16th September 1914 . .	17,000	4 „	17,000	...	20,421	17,000	...
		Carried over .			45,61,860	58,44,000	1,04,05,860	5,89,470	1,72,355

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
0			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			45,61,860	58,44,000	1,04,05,860	5,89,470	1,72,355
MADRAS—*contd.*									
Negapatam Municipality.	Sanitary improvement.	M. G. No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905 . . .	30,000	4 p. c.	17,898	...		...	1,435
	Experimental pumping works.	M. G. No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905 . . .	5,000	4 „	2,983	...		...	239
	Conversion of the Dutch market into a fish market.	M. G. No. 1310-M., 4601-Fl., and 1684-M., dated 4th August, 2nd November and 10th October 1908, respectively	15,000	4 „	6,715	...	...	...	1,520
	Water-supply	M. G. No. 545-M, dated 15th March 1913 and No. 2041-Fl, dated 17th March 1913 and No. 927-M., dated 8th May 1913 . . .	4,20,000	4 „	3,91,228	...	4,18,824	...	14,668
Nellore do.	Water-works.	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905 . .	90,000	4 „	75,211	...		...	2,112
	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M, dated 11th January 1915, and M. G. 307-1,-Finl., dated 16th January 1915 .	8,500	4 „	8,500	...	83,711	8,500	...
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively . .	60,000	6 „	...	10,000		...	50,000
	Construction of Tiger Hill Reservoir.	M. G. Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively . . .	31,500	4 „	13,795	...		...	1,698
	Ditto .	M. G. Nos. 1847-M., dated 5th December 1900, and 247, dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902 .	24,400	4 „	12,094	...		...	1,261
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899 .	1,00,000	5 „	...	1,00,000	1,86,889	...	...
		Carried over :			50,90,284	60,05,000	1,10,95,284	5,97,970	2,45,288

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS	—*contd.*	Brought forward .			50,90,284	60,05,000	1,10,95,284	5,97,970	2,45,288
Palghat Municipality.	Victoria College Buildings and hostel.	M. G. No. 1102-M., dated 14th June 1912, and No. 3818-1.-Fl., dated 1st July 1912	21,000	4 p. c.	18,799	...	18,799	...	763
Pareyakulum do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January, 17th July 1908 and 19th January 1909 respectively	73,000	4 „	65,948	...		...	1,523
Do.	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911. and M. G. Fl., No. 6038-I., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 „	18,799	...	...	...	763
	Water supply extension.	M. G. L. and M., No. 134-M. dated 22nd January 1914, and 307-M., dated 9th Februury 1914 and 948-M., datod 12th May 1914 and Final No. 3982-1, dated 12th June 1914 . .	18,000	4 „	17,395	...	1,02,142	18,000	605
Rajahmundry do.	Land acquisition.	M. G. No. 2084-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906	12,000	4 „	5,600	...	...	...	800
	Improvement of Vada St. Block.	M. G. No. 971-Fl., dated 22nd February 1911, and No. 242-M., dated 13th February 1911 . . .	1,00,000	4 „	78,793	...	84,393	...	5,618
Salem do.	Water-supply	G. I. F. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908 and No. 158 M., dated 27th January 1910 and No. 1126 dated 26th July 1910 .	3,60,000	4 „	3,25,238	...		...	7,508
	Do.	M.G. No. 1638-M., dated 14th October 1910, and No. 424-M., dated 15th March 1911, and G. I. F. D. No. 1281 A., dated 2nd March 1911 .	50,000	4 „	46,212	...	3,71,450	...	1,004
Tanjore do.	Do.	M. G. No. 1061, dated 10th October 1892 . . .	1,90,000	4½ „	63,170	...		...	6,316
	Construction of a Service Reservoir.	M. G. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M.G. No. 1332-M, dated 23rd August 1910, and No. 123-M., dated 26th January 1911 . .	45,100	4 „	40,374	...	...	...	1,637
	Additional Engine and boiler for water works.	M. G. No. 561-M., dated 25th March 1912 and No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912 . . .	17,000	4 „	15,218	...	1,18,752	...	618
Tellichery do.	Chali Improvement.	M. G. No. 941-M. and 2683-Fl., dated 11th June and 17th June 1908, respectively	10,350	4 „	8,042	...		...	423
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912 .	8,750	4 „	8,150	...	16,192	...	306
		Carried over .			58,02,022	60,05,000	1,18,07,022	6,15,970	2,73,172

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1915. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*					58,02,022	60,05,000	1,18,07,022	6,15,970	2,73,172
Trichinopoly Municipality	Water-supply and Water-works.	M. G. No. 429, dated 9th June 1891	1,00,000	4¼ p. c.	33,334	...		...	3,333
		M. G. No. 514, dated 11th July 1895	32,000	4½ „	11,733	...		...	1,067
		M. G. No. 54-M., dated 11th January 1899	50,000	4 „	16,380	...		...	2,908
		M. G. No. 399-M., dated 20th March 1899	1,58,000	5 „	...	1,58,000		...	...
	Do.	M. G. Nos. 219-M., dated 25th February 1902 and 391-M., dated 26th March 1902	26,000	4 „	11,090	...		...	1,413
	Water-works.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 „	11,290	...		...	1,228
		M. G. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907	19,000	4 „	13,961	...	2,55,788	...	807
Tuticorin do.	Water-supply.	M. G. Nos. 933-M. and 1271-M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	22,083	...		...	2,638
		M. G. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively	7,500	4 „	4,104	...	26,187	...	373
Vellore do.	Water-supply.	M. G. No. 2400-M., dated 15th November 1905 and G. O. No. 1894-M., dated 3rd October 1913	1,88,760	4 „	1,28,521	...	1,28,521	...	8,224
Visagapatam do.	Water-works.	M. G. No. 339-M., dated 2nd March 1897	2,10,500	4½ „	1,23,364	...		...	7,004
	Do.	M. G. No. 40-M., dated 12th January 1901	7,000	4 „	2,701	...		...	392
	Extension of Water-supply.	M. G. L. and M. No. 2191-M., dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914	32,500	4 „	32,500	...	1,58,565	26,500	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205, and 2817-W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively, and G. I. F. D. No. 7948-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G. No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A, dated 2nd July 1912	1,01,41,018	4 „	74,30,198	...	...	...	84,940
	Ditto	G. I. F. D. No. 4975-A., dated 28th August 1908 and M.G. No. 417-Finl., dated 7th September 1908	7,00,000	4 „	4,42,867	...		...	1,00,103
	Construction of the Ship Quay	G. I. F. D. No. 307-A., dated 19th March 1913 and Marine No 222, dated 25th June 1913	50,00,000	4 „	30,00,000		1,08,73,065	18,00,000	...
Erode Taluq Board.	School Building	M. G. No. 257-L., No. 2668-1-Fl., and No. 920-L., dated 8th March, 27th July and 24th July 1909, respectively	10,000	4 „	5,488	...	5,488	...	975
Kristna District Board Railway.	Railway construction.	M. G. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908	18,52,636	4 „	13,62,695	...	13,62,695	...	78,575
Chittor District Board.	Construction of a Combined Office of the District Board and its Engineer.	M. G. No. 1089-1-Finl., dated 5th February 1915, and No. 89-L. dated 21st January 1915, and No. 517-L., dated 31st March 1915	20,000	4 p. c.	20,000	...	20,000	20,000	...
		Carried over			1,84,74,331	61,63,000	2,46,37,331	24,62,470	5,67,202

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs. 1,84,74,331	Rs. 61,63,000	Rs. 2,46,37,331	Rs. 24,62,470	Rs. 5,67,202
MADRAS—*concld.*									
Tanjore Local Fund Board.	Extension of Mayaveram-Mutupet railway and purchase of Railway share.	G. I. No. 110-R.P., dated 4th July 1900, P. W. D. Railways communicated in G. I. No. 3645, dated 21st July 1900	20,00,000	4 p. c.	...	6,15,700	6,15,700	...	...
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902 . .	12,34,720	4 „	9,37,815	...	9,37,815	...	32,588
Prince of Arcot.	Marriage .	M. G. F. D. No. 1310-I., dated 30th March 1909 .	15,000	*nil*	6,125	...	6,125	...	1,500
Salvation Army Property Company, (Sitanagaram District Guntur).	For improvement of the Criminal Settlement.	M. G. Finl. No. 924, dated 11th December 1914, and No. 274-Judl., dated 7th December 1914 . .	10,000	4 p. c.	10,000	...	10,000	10,000	...
Zamindar of Punganoor.	For Survey of the Punganoor Zamindari.	M. G. No. 1472-Reve., dated 21st May 1914, No. 3572-1 Finl. dated 23rd May 1914 G. I. F. D. No. 492-A., dated 26th May 1914, L.G.O. No. 1995-Reve. Mis. dated 7th July 1914, G. O. No 6494-1-Finl. dated 9th July 1914 and No 2258 Reve., dated 8th August 1915.	1,00,000	4 „	64,578	...	64,578	64,578	...
		TOTAL MADRAS .			1,94,92,849	67,78,700	2,62,71,549	25,37,048	6,01,290
BOMBAY.									
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ „	44,520	...	44,520	...	7,542
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 „	4,64,851	...		...	17,505
	Ditto .	G. R. F. D. No. 2199, dated 25th May 1915 . .	1,50,000	4 „	1,50,000	...	6,14,851	1,50,000	...
District Local Board West Khandesh.	Construction of the Doudaicha Shahada Kheria Road.	G. R. F. D. No. 723, dated 17th February 1913 . .	20,000	4 „	19,276	...		...	723
	Do. of Nawpar Bazar Road.	G. R. F. D. No. 228, dated 10th June 1913.	48,000	4 „	30,000	...	49,276	15,000	...
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger "Mermaid."	G. I. F. D. No. 1187-A., dated 4th March 1909 and G. R. F. D. No. 1693, dated 22nd April 1909 . .	12,00,000	4 „	9,79,785	...		...	47,218
	Moda Wharp West Extension Scheme.	G. R. M. D. No. 481, dated 26th June 1913.	3,00,000	5 „	...	3,00,000	12,79,785	...	...
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Port Trust on its formation *plus* interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ „	2,01,55,295	...		...	...
		Carried over			2,01,55,295	...			
					16,88,432	3,00,000	19,88,432	1,65,000	72,988

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
					16,88,432	3,00,000			
		Brought forward .			2,01,55,295	...	19,88,432	1,65,000	72,988
BOMBAY—*contd.*									
Bombay Port Trust — *contd.*	Purchase of certain Government properties by the Trust shown as scheduled debt.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	8,44,679	*Nil*	1,94,651	...		...	...
	Purchase of Foreshore Properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . G. R. No. 157, dated 16th July 1894 . . .	11,51,000	4 „	...	11,51,000		...	...
	To meet the cost of Bulk-oil installation, Mody Bay Reclamations at Frere lands estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ „	...	10,25,000		...	...
	To meet the repayment of five per cent. debenture Loans.	G. R. Mar. Dept. No. 104, dated 25th May 1899 . G. R. No. 203, dated 17th November 1899 . .	35,00,000	4 „	...	35,00,000		...	...
	Dock extension works.	G. I. F. D. No. 4484, dated 4th December 1886 . . G. R. No. 506, dated 16th December 1886 . C. G. No. 164, dated 22nd April 1887 . . G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 . . G. I. F. D. No. 4511, dated 18th September 1890 . G. I. F. D. No. 3635, dated 28th August 1891 . . G. I. F. D. No. 3298A., dated 9th August 1892 . . G. I. F. D. No. 3678-A., dated 23rd August 1893 . .	98,00,125	4 „	90,86,226	...		...	...
		G. I. F. D. No. 248-A., dated 16th January 1895 . . G. I. F. D. Nos. 408-A., dated 4th March 1896, and 4489 A., dated 9th October 1897 .		3½ „	5,47,098	...		...	...
		G. I. F. D. No. 3240-A., dated 29th July 1896 . . G. R. M. D. No. 171, dated 11th August 1896. .		3 „	1,66,801	...		...	...
					3,01,50,071	1,32,18,800			
		Carried over .			16,88,432	3,00,000	19,88,432	1,65,000	72,988

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs
BOMBAY—*contd.*		Brought forward			16,88,432 3,01,50,071	3,00,000 1,32,18,800	19,88,432	1,65,000	72,988
Bombay Port Trust—*contd.*	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882 . . .	76,00,000	4 p. c.	...	61,61,000		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 144, dated 3rd August 1900 . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	16,50,000	4 „	...	16,50,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	6,00,000	4 „	...	6,00,000		...	...
	To meet the cost of new Dock works.	G. R. No. 60, dated 2nd June 1904	20,00,000	4 „	...	20,00,000		...	...
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904 . . .	35,00,000	4 „	...	35,00,000		...	...
	Ditto 3rd instalment.	G. R. No. 54, dated 9th May 1904 . . .	15,00,000	4 „	...	15,00,000		...	...
	To meet the cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 . .	8,00,000	4 „	...	8,00,000		...	...
		G. R. M. D. No. 464, dated 29th July 1907 . .							
	To meet the cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904 . .	36,00,000	4 „	...	36,00,000		...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	To meet the cost of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 413-6, dated 19th July 1909 . .	40,00,000	4 „	...	40,00,000		...	...
	To meet the cost of Mazagaon-Sewree Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 . .	75,00,000 (in sterling)	4 „	...	£500,000	1,000,000	...	...
		G. R M. D. No. 357, dated 9th June 1910 . .						...	...
	Ditto and Construction of New Works.	Ditto . . .	75,00,000 (in sterling)	4 „	...	500,000			
	To meet the cost of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910 . .	56,00,000	4 „	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 233, dated 22nd July 1911, and I G. R. M. D. No. 500, dated 27th July 1911 .	75,00,000	4 „	...	75,00,000		...	...
	Ditto (8th instalment).	G. R. M. D. No. 562, dated 3rd August 1912 . .	1,00,00,000	4 „	...	1,10,00,000		...	...
	Construction of new works.	Ditto . . .	10,00,000						
		Carried over .			3,01,50,071 16,88,432	7,50,79,800 3,00,000	£1,000,0 0 Rs. 19,88,432	1,65,000	72,988

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			16,88,432	3,00,000	19,88,432	1,65,000	72,988
					3,01,50,071	7 50,79,800	£1,000,000		
BOMBAY—*contd.*									
Bombay Port Trust —*contd.*	Construction of Mazgaon-Sewri Reclamation Scheme.	G. R. M. D. No. 573, dated 23rd July 1913 . .	80,00,000	4 p. c.	...	80,00,000		...	...
	Repayment of Loan of 1883.	G. R. M. D. No. 979, dated 28th December 1912 .	14,35,876	4 „	...	14,35,876		...	...
	New Dock works 19th instalment.	G. R. M. D. No. 519, dated 10th June 1914 .	30,00,000	4 „	...	30,00,000		30,00,000	(a)
	Mazgaon Sewri Recla mation Scheme.	Ditto . . .	50,00,000	4 „	...	50,00,000		50,00,000	
	Sewari Bulk oil Scheme.	Ditto . .	8,25,000	4 „	...	8,25,000		8,25,000	
	Construction of new works, ordinary.	Ditto . . .	38 75,000	4 „	...	38,75,000	12,73,65,747	38,75,000	
Bombay Improvement Trust.	For the extension of the Board's scheme for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902 . . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903 . .	60,00,000	4 „	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1906 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906 . .	20,00,000	4 „	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907 . .	15,00,000	4 „	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908 . . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909 . . .	85,00,000 (in sterling)	4 „	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910 . .	50,00,000 (in sterling)	4 „	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 15th August 1912 . .	25,00,000	4 „	...	25,00,000			...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 786-A., dated 6th August 1913 . .	20,00,000	4 „	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st May 1914 . . .	50,00,000	4 „	...	50,00,000	4,08,00,000	50,00,000	...
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590-M., dated 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	7,11,500	4½ „	1,57,325	...		...	35,180
		G. I. No. 1426, dated 17th June 1886; G. R. No. 375 C. D.-1096, dated 1st July 1886 . . .	15,50,000	4½ „	5,28,098	...		...	68,573
	Improvement and extension of the wharf accommodation for native vessels.	G. R. Mar. Deptt. No. 1154, dated 27th March 1884 .	2,88,500	5 „	...	15,000		...	10,000
	Construction of four additional berths at the Erskin wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively. . .	20,00,000	4 „	...	20,00,000		...	...
		Carried over .			6,85,423	20,15,000	17,01,54,179	1,78,65,000	1,86,741
					3,18,28,503	13,83,15,676	£1,899,600		

(a) Out of this a sum of Rs. 23,86,440 was realised by the Bombay Port Trust after 31st March 1915.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,18,38,503 6,85,423	13,83,15,376 20,15,000	17,01,54,179 £1,899,600	1,78,35,000	1,86,741
Karachi Port Trust—*contd.*	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 p. c.	...	13,00,000		...	...
	Construction of plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903 . .	4,50,000	4 „	...	4,50,000		...	...
	Construction of a Native village at Keamari	G. R. Mar. Dept. No. 204, dated 8th November 1900 .	2,00,000	4 „	...	2,00,000		...	...
	Two additional berths reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Marr. Deptt. No. 118, dated 26th October 1904 .	21,00,000	4 „	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906 . .	45,00,000	4 „	...	39,25,000		...	...
		G. R. M. D. No. 32, dated 29th April 1908 . . .	19,25,000						
	Ditto .	G. R. M. D. No. 374 G., dated 30th July 1908 . .	5,75,000	4 „	...	5,75,000		...	...
	For the construction of import and export yards at Karachi.	G. R. M. D. No. 109, dated 18th November 1909 .	50,00,000 (in sterling)	4 „	...	£ 333,000		...	...
	Ditto .	G. R. F. D. No. 778, dated 26th November 1910 .	20,00,000	4 „	...	19,95,000		...	...
	Ditto .	G R. M. D. No. 577, dated 16th September 1911 .	10,00,000	4 „		10,00,000			
	Execution of the Improvement scheme and West wharfage scheme for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912 . .	30,00,000	4 „	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 689, dated 28th August 1913 . .	20,00,000	4 „	...	5,10,000	...	...	
	Ditto .	G. R. No. 188, dated 26th February 1914 . . .	34,90,000	4 „	...	34,90,000	2,12,45,423	34,90,000	...
Ahmedabad Municipality.	Carrying out a part of the water-supply scheme and paying off the existing loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 „	...	1,12,000	£333,000	...	...
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „					
	Water-works .	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 „	...	45,780		...	35,970
	Payment of contribution towards reconstruction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 „	...	25,500		...	...
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893 . . .	20,000	4½ „	...	20,000		...	...
		Carried over .			3,25,23,926	2,03,280 15,88,75,676	19,13,99,602 £2,232,600	2,13,55,000	2,22,711

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,25,23,926	15,88,75 676 2,03,280	19,13,99.602 £2,232,600	7,13,55,000	2,22,711
Ahmedabad Municipality —*contd.*	Drainage extension works.	G. R. No. 3466, dated 4th October 1893	2,00,000	4½ p. c.	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899	8,00,000	4¼ „	...	8,00,000		...	...
	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897	65,000	4¼ „	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904	3,00,000	4¼ „	...	3,00,000		...	...
	To pay off a portion of Government loan.	G. R. F. D. No. 304, dated 18th January 1908	1,70,000	4 „	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. F. D. No. 3999, dated 2nd October 1908	6,500	4 „	...	6,500		...	...
		G. R. F. D. No. 3614, dated 11th November 1910	3,93,500	4½ „	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. G. D. No. 446, dated 6th February 1912	1,75,000	4½ „	...	1,75,000	23,17,280		...
Ahmednagar do.	For improvement of water-supply.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901, G. I. F. C. No. 6033A., dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907	1,46,864	4 „	75,386	...	...	...	8,528
		G. R. F. D. No. 2998, dated 2nd August 1913	4,00,000	4 „	25,000	...	1,00,386	...	...
Bandra do.	Construction of water-works.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively.	70,000	4½ „	36,807	...		...	2,547
	Purchase of Water meters	G. R. F. D. Nos. 1233, dated 30th March 1903, and 2148, dated 23rd May 1903	20,000	4 „	...	...	36,807	...	2,362
						...	...	...	...
Bhingar do.	Plague purposes.	G. I. F. C. No. 3575-A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902	3,500	4 „	2,999	...		...	...
	Ditto	G. R. F. D. No. 2372, dated 17th July 1905 and No. 3330-A., dated 9th June 1905.	800	4 „	400	...		...	...
	Water-supply.	G. R. F. D. No. 1215, dated 27th March 1905	1,000	4 „	1,000	...	4,399	...	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 „	1,57,551	...	1,57,551	...	6,396
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 „	48,483	...	48,483	...	18,638
		Carried over			3,28,71,552	16,11,92,956	19,40,64,508 £2,232,600	2,13,55,000	2,61,182

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-1915. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			3,28,71,552	16,11,92,956	19,40,64,508 / £2,232,600	2,13,55,000	2,61,182
BOMBAY—*contd.*									
Bombay Municipality.	Construction of the Vehar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . . .	37,30,053	4 p. c.	22,17,971	...		...	24,706
	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 „	...	4,50,000		...	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 . . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 16th March 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4198, dated 8th October 1889 . . . G. R. No. 3392, dated 23rd August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,47,00,000	5 „	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878 . . G. R. No. 873, dated 16th March 1888 . . . G. R. No. 1427, dated 4th May 1888 . . .	26,94,000 12,00,000 7,00,000	5 „ 5 „ 5 „	... ...	5,83,000 12,00,000 7,00,000		... ...	1,12,500 ... ...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 .	10,08,875	5 „	...	10,08,500		...	...
	Agripada house sullage water connection works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890 . .	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government consolidated loan.	G. R. G. D. No. 1989, dated 6th June 1893 . . .	42,00,000	4 „	...	42,00,000		...	...
	Construction of drainage, water-works, roads, and other works.	G. R. G. D. No. 8109, dated 3rd March 1894, and No. 3764, dated 8th October 1894 .	23,25,000	4 „	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 . . . G. R. No. 883, dated 22nd February 1896 . . . G. R. No. 2320, dated 3rd June 1899 . . .	10,00,000 5,75,000	3½ „ 4 „	... ...	10,00,000 5,75,000		... ...	... ...
		Carried over .			22,17,971 3,28,71,552	3,50,28,500 16,11,92,956	19,40,64,508 £2,232,600	2,13,55,000	3,98,388

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,28,71,552 22,17,971	16,11,92,956 3,50,28,500	19,40,64,508 £2,232,600	2,13,55,000	3,98,388
Bombay Municipality—*contd.*	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p. c.	...	25,00,000		...	...
	Construction of sewerage, etc.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 „	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . . .	20,00,000	4 „	...	20,00,000		...	...
	Construction of certain Sewerage and other Waterworks.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 „	...	24,75,000		...	...
	Construction of certain Waterworks.	G. R. G. D. No. 4416, dated 22nd August 1904 . .	12,75,000	4 „	...	12,75,000		...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 „	...	24,75,000		...	...
	Construction of quarters for Halalkhori and Bigaris.	G. R. G. D. No. 3447, dated 9th May 1908 . . .	13,50,000	4 „	...	13,50,000		...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908 .	15,00,000	4 „	...	15,00,000		...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively . . .	30,00,000	4 „	...	30,00,000		...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911 . .	55,00,000	4 „	...	55,00,000		...	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 „	...	69,98,500		40,98,500	...
	Street Improvement.	Ditto ditto .	20,00,000	4 „	...	6,00,000	6,88,44,971	...	...
Chiplun do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 „	3,985	...	3,985	...	264
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2522 and No. 9358, dated 29th September and 30th November 1909, respectively . .	2,00,000	4 „	1,81,699	...	1,81,699	...	7,720
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4 „	43,488	...	43,488	...	9,873
Gadag Beliiger do.	Construction and extension of buildings and a vegetable market.	G. R. F. D. No. 930, dated 24th February 1908 . .	20,000	4 „	11,141	...	11,141	...	1,301
		Carried over .			3,53,29,836	22,78,19,956	26,31,49,792 £2,232,600	2,54,53,500	4,17,546

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			3,53,29,836	22,78,19,956	26,31,49,792 = £2,232,600	2,54,53,500	4,17,546
BOMBAY—*contd.*									
Gokak Municipality.	For the construction of a market.	G. R. F. D. No. 1814 and 2903, dated 1st May and 2nd August 1909 . .	2,500	4 p. c.	1,626	...	1,626	...	226
Godhra do.	Construction of a bridge over the Nala separating Ambli-Falia land from Godhra.	G. R. F. D. No. 2483, dated 24th July 1905 . .	8,000	4½ „	...	2,779	2,779	...	848
Honavar do.	Construction of and repair to certain municipal buildings.	G. R. F. D. No. 1362, dated 29th March 1906 . .	5,000	4 „	876	...	876	...	561
Hubli do.	Improvement of Water-supply for the Town of Hubli.	G. R. F. D. No. 1010, dated 20th March 1911; G. R. F. D. No. 4915 A., dated 8th September 1911; G. R. F. D. No. 28 0, dated 1st September 1911	3,50,000	4 „	1,65,000	...	1,65,000	...	...
Hyderabad do.	Improvement of Water-works.	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898 .	1,15,500	5 „	...	4,000	4,000	...	2,000
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905 . .	1,40,000	4 „	64,754	...	64,754	...	3,773
Jejuri do.	Improvement of Water-supply.	G. R. F. D. No. 1613, dated 2nd May 1910, and G. R. F. D. No. 2505, dated 25th July 1910 . . .	7,500	4 „	3,737	...	3,737	...	923
Karachi do.	For the following works of public utility:— Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	1,02,000		...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ „	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . .	8,10,000	4 „	...	8,10,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „	...	3,85,500		...	19,500
	Runchore lines improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . .	2,00,000	4 „	...	1,54,500		...	6,500
	Extension of water works.	G. R. F. D. No. 2714, dated 5th July 1914 . .	6,35,500	4 „	...	6,35,500	27,87,500	6,35,500	
		Carried over .			3,55,65,829	23,06,14,235	26,61,80,064 = £2,232,600	2,60,89,000	4,51,877

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*concld.*		Brought forward .			3,55,65,829	23,06,14,235	26,61,80,064 / £2,232,600	2,60,89,000	4,51,877
Karad Municipality.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913 . .	91,000	4 p. c.	87,933	...	87,933	...	3,067
Lonavla do.	Plague purposes	G. R. F. D. No. 2368, dated 17th July 1905, and No. 3756, dated 4th November 1904	5,000	4 „	584	...		...	572
	Provision of Water-supply.	G. R. F. D. No. 722, dated 17th February 1913 . .	2,16,000	4 „	1,78,000	...	1,78,584	93,000	...
Nargund do.	Improvement of Water-supply.	G. R. F. D. No. 1621, dated 17th April 1906, and G. R. F. D. No. 2764, dated 10th July 1906 . . .	1,500	4 „	345	...	345	...	165
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 „	1,34,305	...	1,34,305	...	3,201
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911 .	10,00,000	4 „	9,94,839	...	9,94,839	2,75,000	5,161
Panvel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	23,768	...	23,768	...	2,461
Rajapur do.	Water-works at Khodwalla.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	4 „	...	9,500	9,500	...	500
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909 . .	8,000	4 „	4,600	...	4,600	...	649
Sangamner do.	For constructing a building for municipal office.	G. R. F. D. No. 1063 and 2492, dated 10th March and 24th June 1910, respectively . . .	3,000	4 „	557	...	557	...	500
Savada .	...	G. R. F. D. No. 936, dated 5th March 1915 . .	20,000	4 „	20,000	...	20,000	20,000	
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 „	1,69,990	...		...	8
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913 . .	1,50,000	4 „	99,995	...	2,69,985	...	4
Surat do.	Construction of water-works.	G. R. No. 2960, dated 4th September 1896 . .	6,00,000	4 „	...	1,86,100		...	15,500
	Extension of Waracha water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 „	...	92,000	2,78,100	...	2,000
		TOTAL BOMBAY .			3,72,80,745	23,09,01,835	26,81,82,580 / £2,232,600	2,64,77,000	4,85,665

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL.									
Serajgunj Municipality.	Repairing and raising roads.	B. G. No. 640-M., dated 29th April 1907 . . .	5,000	4 p. c.	3,568	...	3,568	...	216
Sherpur do. (Bogra) I	Metalling the Central road in the town.	B. G. No. 550-L. G.-2929, dated 12th January 1907 .	2,000	4 „	465	...		...	219
Ditto II	Ditto .	B. G. No. 484-M., dated 17th January 1908 . . .	2,000	4 „	684	...	1,149	...	211
Bansberia do.	Construction of Municipal office.	B. G. No. 475-M., dated 1st March 1912 . .	1,200	4 „	318	...	318	...	306
Bankura do.	Improvement of Local Market.	B. G. No. 403-M., dated 21st February 1910 . .	11,000	4 „	9,224	...		...	422
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914 . . .	10,000	4 „	10,000	...		10,000	...
	Drainage scheme.	B. G. No. 840-M., dated 31st March 1913 . . .	12,500	4 „	11,647	...	30,871	...	435
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . .	15,000	4 „	10,705	...	10,705	...	649
Barisal do.	Water-works .	B. G. No. 1407—08-M., dated 28th March 1911 .	35,000	4 „	30,027	...	30,027	...	1,318
Baruipore do. »	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . .	17,000	4 „	12,138	...	12,138	...	700
Basirhat do.	Surface drainage scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 „	4,413	...	4,413	...	255
Berhampur do.	Cost of a barge and improvement of Water-works.	B. G. No. 2813-T. M., dated 30th September 1905 .	6,000	4 „	712	...	712	...	685
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . .	25,000	4 „	18,389	...		...	1,060
	Construction of a sluice.	B. G. No. 1425-M., dated 20th November 1911 . .	15,000	4 „	13,433	...	31,822	...	543
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . .	20,000	4 „	10,961	...		...	994
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . .	50,000	4 „	42,895	...	53,856	...	1,883
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . .	15,000	4 „	11,033	...		..	636
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . .	5,000	4 „	3,470	...	14,503	..	459
Burdwan do.	Water-works.	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th December 1891 . . .	1,50,000	(a)	...	11,000	11,000	...	...
		Carried over .			1,94,082	11,000	2,05,082	10,000	10,991

(a) Rs. 1,25,000 with interest at 5 per cent. and Rs. 25,000 with interest at 4½ per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			1,94,082	11,000	2,05,082	10,000	10,991
BENGAL—*contd.*									
Calcutta Municipality.	Extension of Water-supply, Drainage, and construction of Harrison Road.	B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 p. c.					
		B. G. No. 99-T. M., dated 25th April 1886 . .	24,51,900	5 „					
		B. G. No. 3654, dated 20th August 1887, and B. G. No. M. 3-L-1—3, dated 28th February 1889 . .	15,50,000	5 „					
		B. G. No. M. 3-L. 1-10, dated 26th September 1889 .	19,00,000	5 „					
		F. D. No. 2313, dated 9th May 1890 . . .	30,00,000	5 „					
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ „					
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 22nd October 1897 . . .	20,00,000	4 „					
	Drainage, Water-supply, and other Works.	B. G. No. 4653-M., dated 28th July 1898 . .	30,00,000	4½ „					
		B. G. No. 4044-M., dated 9th August 1899 . . .	25,00,000	4 „					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901 . . .	6,00,000	4 „					
		B. G. No. 3361-M., dated 21st December 1901 . .	25,00,000	4 „					
		B. G. No. 1515-M., dated 26th March 1903 . . .	45,00,000	4 „	...	4,99,49,500	4,99,49,500	7,22,000	...
	Drainage and Water-supply.	B. G. telegram, dated 28th September 1904 . .	35,00,000	4 „					
		B. G. No. 2049-M., dated 28th October 1905 . .	20,00,000	4 „					
		B. G. No. 2022-M., dated 16th August 1906 . .	19,00,000	4 „					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 „					
	Ditto .	B. G. No. 164, dated 22nd September 1908 . .	34,00,000	4 „					
	Ditto .	F. D. No. 132, dated 4th July 1909	46,00,000	4 „					
	Ditto .	B. G. No. 943-T. M., dated 3rd October 1910 . .	43,50,000	4 „					
	Drainage and Miscellaneous Works.	B. G. No. 1364-M., dated 31st August 1912 . . .	34,00,000	4 „					
	Water supply, lighting and Miscellaneous improvements.	B. G., No. 1185, dated 30th August 1913 . .	20,00,000	4 „					
		B. G., No. 2723, dated 23rd October 1914 . . .	15,75,000	4 „					
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907 . . .	61,000	4 „	43,536	...	43,536	...	2,639
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912 . .	15,000	4 „	13,972	...	13,972	...	524
Chittagong do.	Watter works	B. G., No. 2389-F., dated 30th March 1915 . . .	1,50,000	4 „	50,000	...	50,000	50,000	...
Darjeeling do.	Water-works .	B. G. No. 475-T. M., dated 16th June 1913 . .	14,000	4 „	13,291	...		...	477
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776-M., dated 28th February 1895 . . .	20,000	4½ „	...	...		...	1,478
					13,291				
		Carried over .			3,01,590	4,99,60,500	5,02,62,090	7,82,000	16,109

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			3,01,590 13,291	4,99,60,500	5,02,62,090	7,82,000	16,109
Darjeeling Municipality—*contd.*	Improvement of Water-supply.	B. G. Nos. 1323-M., dated 30th March 1896, and 306-T.M., dated 15th September 1898	20,000	4½ „	4,895	...		...	1,264
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896 . . .	30,000	4½ „	17,371	...		...	1,016
	Iron railings, steam laundry and railway sidings.	B. G. No. 1417-T.M., dated 10th November 1897 .	30,000	4½ p. c.	5,360	...		...	1,983
		B. G. No. 3633-M., dated 15th June 1898 . . .	30,000	4½ „	6,362	...		...	1,939
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896 . . .	1,20,000	4½ „	79,314	...		...	3,636
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 „	1,35,028	...		...	5,928
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904 . .	1,03,845	4 „	59,518	...		...	5,059
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905 .	33,000	4 „	20,522	...		...	1,545
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907 . . .	30,000	4 „	20,742	...		...	1,324
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907 . . .	15,000	4 „	10,371	...		...	662
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908 . .	20,000	4 „	15,559	...		...	815
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909 . .	50,000	4 „	38,898	...		...	2,038
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910 . . .	30,000	4 „	21,903	...		...	1,750
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910 . .	1,70,000	4 „	1,55,347	...		...	6,033
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911 .	46,000	4 „	42,861	...		...	1,601
	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911 .	1,63,740	4 „	1,55,444	...	8,02,786	...	5,585
Dacca do.	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889 . .	1,25,000	4½ „	42,610	...		...	5,529
	Conservancy of the town.	B. G. No. 5172-M., dated 23rd July 1908 . . .	75,000	4 „	66,181	...		...	1,619
	Remodelling and improvement of water works.	L. G. No. 8863-M., dated 4th December 1909 . . .	2,00,000	4 „	1,63,744	...		...	7,837
	For conservancy Tramway.	L. G. No. 2790-1-M., dated 15th May 1911 . . .	20,000	4 „	17,534	...	2,90,069	...	740
Faridpur do.	For metalling roads.	L. G. No. 2488-M., dated 24th July 1907 . . .	3,000	4 „	365	...	865	...	323
		Carried over .			13,95,310	4,99,60,500	5,13,55,810	7,82,000	74,335

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			13,95,310	4,99,60,500	5,13,55,810	7,82,000	74,335
Garulia Municipality	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907 .	21,000	4 p. c.	14,988	...		...	909
	Drainage .	B. G. No. 122-M., dated 20th January 1912 . . .	10,000	4 „	8,955	...	23,943	...	362
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894 . . .	15,00,000	4 „	7,88,922	...		...	53,147
		B. G. No. 5573-M., dated 18th December 1897 . .	40,000	4 „	8,191	...		...	2,521
		B. G. No. 657-M, dated 13th February 1900 . . .	50,000	4 „	16,419	...		...	2,911
	Drainage .	B. G. No. 1514-T. M., dated 4th September 1902 . .	75,000	4 „	54,995	...		...	2,053
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902 .	80,000	4 „	58,661	...		...	2,191
	Extension of conservancy, etc.	B. G. No. 640-T. M., dated 23rd May 1902 . .	21,000	4 „	9,861	...		...	1,107
	Re-construction of the Buckland bridge.	G. I. No. 1694-A., dated 12th March 1904, also B. G. No. 6450-1789-M., dated 25th March 1904 . . .	2,50,000	4 „	1,93,484	..		...	6,451
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905 . .	60,000	4 „	38,731	...		...	2,754
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905 . .	50,000	4 „	32,275	...		...	2,296
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914 . . .	5,50,000	4 „	5,50,000	...		3,50,000	...
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938A., dated 6th April 1906	3,91,000	4 „	3,49,283	...		...	8,276
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907 . . .	1,50,000	4 „	1,28,992	...		...	3,369
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F., dated 29th and 30th March 1915 . . .	84,000	4 „	84,000	...		84,000	...
	Northern Foreshore Drainage.	B. G. No. 728-M., dated 24th March 1910 . . .	1,50,000	4 „	1,25,776	...		...	5,762
	Water Works (Serampore).	B. G. No. 1024-T. M., dated 17th October 1911 . .	35,000	4 „	31,345	...	24,70,938	...	1,267
Hughly Chinsurah do.	Improvements of roads.	B. G. No. 101-T. M., dated 9th May 1908 . . .	40,000	4 „	21,974	...		...	3,896
	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912 . .	1,12,000	4 „	1,04,357	...		...	3,897
		B. G. No. 139-T. M., dated 2nd May 1914 . .	63,000	4 „	61,957	...	1,88,288	63,000	1,043
Jessore do.	Water-supply .	B. G. Nos. 608-T. M., dated 29th April 1910 . . .	60,000	4 „	52,615	...		...	2,216
	Water works	B. G. No. 206-T. M., dated 8th May 1913 . .	5,000	4 „	4,569	...		...	177
		B. G. No. 2395-F., dated 30th March 1915 . . .	15,000	4 „	15,000	...	72,184	15,000	...
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910 . .	35,000	4 „	23,838	...	23,838	...	7,507
Kharor do.	Cost of a Dispensary.	B. G. No. 1408-M., dated 4th November 1912 . .	2,500	4 „	1,559	...	1,559	...	480
Kusthea do.	Drainage Scheme .	B. G. No. 1066-M., dated 11th August 1911 . .	10,000	4 „	9,666	...	9,666	...	334
Khulna do.	Improvement of water-supply.	B. G. No. 1144-M., dated 16th March 1906 . . .	8,000	4 „	5,164	...		...	368
	Extension of filtered Water-supply.	B. G. No. 1073-M., dated 11th August 1911 . .	5,000	4 „	4,478	...	9,642	...	180
Katwa do.	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913 . .	30,000	4 „	15,000	...	15,000	...	...
Manicktolla do.	Improvement of Water-supply.	B. G. No. 1362-M., dated 26th March 1906 . . .	1,00,000	4 „	81,226	...	81,226	...	2,431
		Carried over .			42,91,594	4,99,60,500	5,42,52,094	12,94,000	1,92,240

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			42,91,594	4,99,60,500	5,42,52,094	12,94,000	1,92,240
Moheshpur Municipality	Construction of wells.	B. G. No. 1669-M., dated 15th December 1911 .	1,250	4 p. c.	926	..	926	...	112
Jalpaiguri do.	For improving the drainage	B. G. No. 714-M., dated 15th February 1894 . . .	18,000	4½ „	...	...		...	1,330
	Construction of the Kurla bridge No. I.	L. G. No. 306-F., dated 8th January 1907 . . .	4,000	4 „	2,766	...		...	176
	Office building	B. G. No. 2179-M., dated 11th December 1913 . .	6,000	4 „	5,501	...		...	499
	Reconstruction of the Kurla bridge No. II.	L. G. No. 3699-M., dated 12th September 1907 .	2,000	4 „	1,471	...	9,738	...	85
Malda do. (English Bazar).	For draining the town.	L. G. No. 5632-M., dated 11th August 1908 . .	2,500	4 „	1,119	...	1,119	...	253
Mymensingh (Nasirabad) do.	Construction of quarters for Dispensary.	L. G. No. 1128-M., dated 10th March 1903 . . .	3,000	4 „	867	...		...	226
	Improvement of Water-works.	L. G. No. 3387-M., dated 11th May 1910 . . .	23,000	4 „	19,285	...	20,152	...	884
Narayanganj do.	Water-works.	L. G. No. 2950-F., dated 11th March 1907 . . .	1,50,000	4 „	1,10,332	...		...	6,362
	For a pumping Engine .	L. G. No. 6035-64M., dated 9th September 1911 . .	25,000	4 „	22,389	...	1,32,721	...	905
Naihati do.	Filtered water scheme.	B. G. No. 206-M., dated 27th January 1910 . . .	5,000	4 „	4,094	...	4,094	...	196
Panihati do.	Proportionate cost of improving Khurda Khal.	B. G. No. 2589-T. M., dated 21st October 1904 . .	3,750	4 „	...	...		...	446
	Cost of acquiring lands and office building.	B. G. 1176-T. M., dated 25th September 1907 . .	2,000	4 „	685	...	685	...	210
Ranaghat do.	Drainage .	B. G. No. 1002-M., dated 3rd August 1911 . . .	16,000	4 „	14,329	...	14,329	...	579
Serampur do.	Water-supply	B. G. No. 1106-M., dated 22nd July 1912 . .	40,000	4 „	37,180	...	37,180	...	1,395
South Barrackpur do.	Acquisition of lands for the Mahomedans' burial ground.	B. G. No. 496-M., dated 3rd March 1911 . . .	1,600	4 „	...	...	...	...	175
South Suburban do.	Extension of filtered water.	B. G. No. 3364-M., dated 31st December 1901 . .	29,000	4 „	13,448	...	13,448	...	1,536
Tangail do.	Drainage Scheme.	B. G. No. 420-T. M., dated 30th June 1914 . . .	10,000	4 „	10,000	...	10,000	10,000	...
Titaghar do.	Supply of filtered water.	B. G. No. 2339-M., dated 8th August 1903 . . .	13,000	4 „	3,757	...		...	981
	Drainage scheme.	B. G. No. 1278-M., dated 22nd March 1906 . .	55,000	4 „	36,778	...		...	2,476
	Improvement of drainage.	B. G. No. 1635-M., dated 21st December 1909 . . .	10,000	4 „	5,493	...	46,028	...	974
Tollygunge do.	Extension of filtered water-supply.	B. G. No. 201-M., dated 12th January 1905 . . .	16,000	4 „	6,417	...		...	1,138
	Laying 6" water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909 . . .	7,000	4 „	5,590	...	12,007	...	280
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907 . .	1,55,500	4 „	1,33,602	...		...	3,508
Ditto IV	Ditto .	L. G. No. 466-F., dated 23rd January 1909 . . .	1,95,000	4 „	1,71,938	...		...	4,230
Ditto V	Ditto .	L. G. No. 7992-F., dated 30th December 1909 . . .	1,75,000	4 „	1,58,100	...		...	3,650
Ditto VI	Ditto .	L. G. No. 1246-F., dated 2nd March 1911 .	1,00,000	4 „	92,428	...	5,56,068	...	2,006
		Carried over .			51,50,089	4,99,60,500	5,51,10,589	13,04,000	2,26,852

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			51,50,089	4,99,60,500	5,51,10,589	13,04,000	2,26,852
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ p. c.	17,65,000	...		...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907 . .	50,00,000	4 „					
		B. G. Notification, dated 14th January 1886 . . .	30,00,000	5½ „					
		B. G. No. 530-M., dated 5th March 1895 . . .	17,50,000	4 „					
		B. G. No. 1727-M., dated 27th August 1895 . . .							
		B. G. No. 696-M., dated 19th March 1897 . . .	15,00,000	4 „					
		B. G. No. 18-M., dated 2nd February 1899 . . .	12,50,000	4½ „					
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899 .	40,50,000	4 „					
		B. G. No. 1990-M., dated 5th November 1902 . .	34,00,000	4 „					
		B. G. No. 1330-M., dated 1st August 1905 . . .	83,87,044	4 „					
		B. G. No. 361-T., dated 17th September 1906 . .	70,00,000	4 „					
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907 . . .	50,00,000	4 „					
	For Capital expenditure.	B. G. No. 827 Marine, dated 2nd March 1908 . .	75,00,000	4 „	...	8,54,91,800		95,56,200	...
	For new works and to pay bills which fell due in August 1909 for the loan of R2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909 . .	1,05,00,000	4 „					
	For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909 . .	45,00,000	4 „					
	For Improvement works.	B. G. No. 1840-M., dated 25th July 1910 . . .	30,00,000	4 „					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 „					
	Ditto .	G. I. No. 1681 Marine, dated 12th July 1912 . .	50,00,000	4 „					
	Ditto .	G. I. No. 2742-Marine, dated 26th August 1913 . .	70,00,000	4 „					
	Ditto .	G. I. No. 554-T., dated 2nd July 1914 . . .	1,00,00,000	4 „			11,60,27,366		
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912 . .	40,000	4 „	37,271	...		...	1,392
	Ditto .	B. G. No. 6948-M., dated 23rd November 1911 . .	40,000	4 „	35,822	...		...	1,448
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 „	14,846	...		...	1,056
	Raising and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 „	14,944	...	1,02,883	...	1,194
		Carried over .			3,57,88,538	13,54,52,300	17,12,40,838	1,08,60,200	2,31,942

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			3,57,88,538	13,54,52,300	17,12,40,838	1,08,60,200	2,31,942
BENGAL—*concld.*									
Darjeeling Road Committee.	Restoring bridges damaged and destroyed by storms.	B. G. Nos. 1888-F., dated 14th March 1900 and 526-T., dated 6th June 1900	50,000	4 p. c.	16,419	...		...	2,911
		B. G. No. 1027-F., dated 12th February 1901 .	50,000	4 „	19,330	...	35,749	...	2,798
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911 . .	15,000	4 „	9,702	...		...	1,404
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913 . .	40,000	4 „	37,966	...	47,668	...	1,365
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908 . .	20,000	4 „	15,139			...	832
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908 .	34,000	4 „	26,450	...	41,589	...	1,386
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903 . .	75,000	4 „	39,184	...	39,184	...	3,802
24-Pergunahs. do.	Magrahat drainage scheme.	B. G. No. 692-L. S. G., dated 27th March 1908 and 5891-F., dated 10th October 1914 .	15,73,091	4 „	15,73,091	...		...	...
	Construction of feeder roads.	B. G. No. 552-T. L. S. G., dated 19th June 1911 .	60,000	4 „	54,831	...	16,27,922	...	2,129
		TOTAL BENGAL .			3,75,80,650	13,54,52,300	17,30,32,950	1,08,60,200	2,48,569
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works.	G. O. No. 451-XI—509A., dated 27th March 1894 .	12,56,700	4 p. c.	4,62,678	...		...	52,549
	Drainage and Water-works.	G. O. No. 5442-X—2, dated 20th November 1894, and No. 5795-X—2, dated 3rd December 1894 . .	81,120	4½ „	39,531	...		...	3,074
	Water-works.	G. O. No. 1263-XI—74A., dated 3rd May 1895 . .	8,000	4½ „	4,059	...		...	296
	Ditto .	G. O. No. 2449-XI—74A., dated 20th September 1895.	11,000	4½ „	5,758	...		...	400
	Ditto .	G. O. No. 639-XI—74A., dated 23rd March 1896 .	8,000	4½ „	4,359	...		...	282
	Ditto .	G. O. No. 86-XI—537B., dated 10th January 1900 .	32,000	4 „	10,447	...		...	1,866
	Ditto .	G. O. No. 1746-XI—76C., dated 30th July 1900 .	30,000	4 „	10,674	...		...	1,716
	Miscellaneous Purposes.	G. O. No. 2684-XI—114C., dated 1st December 1900 .	10,000	4 „	3,838	...		...	562
	Water-works .	G. O. No. 2280-XI—632C., dated 8th July 1902 . .	42,000	4 „	19,709	...		...	2,215
	Ditto .	G. O. Nos. 2610-XI—74A 5, dated 25th July 1903, 3464-XI—74A 5, dated 23rd September 1903 . . .	7,000	4 „	3,830	...		...	348
	Sewerage .	G. O. No. 183-XI—380C., dated 19th January 1904 .	80,000	4 „	47,781	...		...	3,822
	Ditto .	G. O. No. 2855-XI—499B., dated 12th August 1904 .	32,000	4 „	19,103	...		...	1,530
	Ditto .	G. O. No. 155-XI—2-1905, dated 14th January 1905 .	25,000	4 „	14,921	...		...	1,196
	Water-works .	G. O. No. 695-XI—537D., dated 8th March 1907	1,31,000	4 „	86,909	...		...	9,252
	Drainage .	G. O. No. 3084-XI—686D., dated 7th October 1909 .	19,500	4 „	15,945	...		...	766
	Water-works .	G. O. No. 3458-XI—537D., dated 6th November 1909 .	58,000	4 „	47,410	...	7,96,952	...	2,279
		Carried over .			7,96,952		7,96,952		32,153

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .			7,96,952		7,96,952	...	82,153
Allahabad Municipality.	Water-works .	G. O. No. 455-XI—609A., dated 27th March 1894 .	16,43,211	4 p. c.	5,86,977	...		...	71,179
	Ditto .	G. O. No. 882-XI—496 D., dated 8th March 1913	3,37,000	4 „	3,19,904	...		...	11,513
	Municipal Office.	G. I. F. D., No. 797-A , dated 21st August 1914 and G. O. No. 2277-XI—156-E., dated 28th August 1914 . .	39,000	4 „	38,353	...	9,45,234	39,000	647
Bahraich do.	Drainage .	G. O. No. 1938-XI—553 D., dated 6th July 1914 and 936-XI—553-D., datad 11th May 1915 . . .	1,00,000	4 „	50,000	...	50,000	50,000	...
Balia do.	Miscellaneous Purposes.	G. O. No. 1328-XI—46-1905, dated 28th April 1905	50,000	4 „	31,096	...		...	2,342
		No. 2079-XI—395 D., dated 28th July 1914 . .	30,000	4 „	30,000	...	61,096	30,000	...
Bareilly do.	Expansion of City.	G. O. No. 2289-XI—830D., dated 12th July 1911 .	70,000	4 „	51,910	...		...	...
	Ditto .	G. O. No. 1436-XI—830 D., dated 19th April 1912 .	1,30,000	4 „	1,30,000	...	1,81,910	...	...
Benares do.	Water-works .	G. O. No. 310-XI—4-91A2, dated 8th March 1894 .	19,58,226	4 „	14,58,624	...		...	14,992
	Ditto .	G. O. No. 2053-XI—523D., dated 20th May 1908 .	1,75,000	4 „	1,43,255	...		...	6,865
	Drainage Project.	G. O. No. 4061-XI—491A-2, dated 25th November 1903 .	10,00,000	4 „	9,44,350	...		...	6,144
	Construction of a rising main.	G. O. No. 48-XI—523D., dated 3rd January 1907 .	54,000	4 „	38,558	...		...	2,338
	Water-works .	G. O. No. 1226-XI—185E., dated 6th April 1914 .	50,000	4 „	50,000	...		50,000	...
		G. O. No. 2228-XI—523D., dated 29th June 1910 .	52,665	4 „	44,146	...		...	2,028
	Miscellaneous Purposes.	G. O. No. 2484-XI—805D., dated 16th July 1910 . .	1,50,000	4 „	1,28,669	...		...	5,657
	Construction of Assi-Massan Ghat Road.	G. O. No. 715, dated 28th February 1912, and G. O. No. 1662-XI—D., dated 13th May 1912.	45,000	4 „	28,058	...	28,35,360	...	8,639
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1770-IX—55, dated 5th June 1914 . .	1,000	4 „	959	...	959	1,000	41
Budaon Municipality.	Drainage .	G. O. No. 669-XI—551D., dated 4th March 1909 .	50,000	4 „	40,938	...	40,938	...	1,960
Cawnpore do.	Water-works .	G. O. No. C—3-XI—390-60, dated 28th January 1893 .	14,50,000	4 „	3,85,150	...		...	37,440
	Water supply	G. O. No. 1017-XI—364D., dated 30th March 1905 .	1,00,000	4 „	59,688	...		...	4,801
	Sewerage .	G. O. No. 3139-XI—105-1905, dated 16th November 1905	1,00,000	4 „	64,526	...		...	4,594
	Water-works .	G. O. 2708-XI-859D., dated 14th August 1911. . .	6,00,000	4 „	5,89,393	...		...	10,607
	Miscellaneous improvement.	G. O. No. 512-XI—228, dated 13th February 1913 .	12,000	4 „	9,784	...		...	2,216
	Sewerage Scheme.	G. O. No. 3666-XI—237-A., dated 17th November 1902.	10,00,000	4½ „	...	10,00,000 (a)	21,08,541	...	...
Chandausi do. (Moradabad)	Drainage .	G. O. No. 160-XI—93-1905, dated 13th January 1906 .	1,00,000	4 „	69,129	...		...	4,420
	Ditto .	G. O. No. 94-XI—93-1905, dated 9th January 1907 .	20,000	4 „	13,807	...	82,936	...	885
		Carried over .			61,04,226	10,00,000	71,04,226	1,70,000	2,81,461

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs. 7,48,000 *vide* details given below.—

	Rs.
Original debt	10,00,000
Amount paid to the Sinking Fund up to 31st March 1915	2,52,000
Balance ofthe loan as per Sinking Fund Account .	7,48,000

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-1 Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .			61,04,226	10,00,000	71,04,226	1,70,000	2,81,461
Dehra Dun Municipality.	Water-works .	G. O. No. 1334-XI—627A., dated 9th May 1895 .	91,000	4 p.c.	46,288	...		...	3,289
	Drainage .	G. O. No. 819-XI—876C., dated 24th March 1903 .	25,000	4 „	...	...		15	2,971
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907 .	31,000	4 „	21,402	...		...	1,374
	Electric scheme	G. O. No. 4490-XI—189E., dated 17th December 1913 .	2,47,000	4 „	2,47,000	...		1,67,000	...
	House connection with above.	G. O. No. 536-XI—252E., dated 12th February 1914 .	75,000	4 „	75,000	...	3,89,640	32,000	...
Firozabad do. (Agra)	Drainage .	G. O. No. 3087-XI—816D., dated 7th October 1909 .	15,000	4 „	2,076	...	2,076	...	1,703
Fyzabad do.	Ditto .	G. O. No. 3494-XI—242D., dated 22nd September 1904.	50,000	4 „	29,860	...		...	2,393
	Ditto .	G. O. No. 43-XI—242D., dated 8th January 1906 .	50,000	4 „	33,407	...	63,267	...	2,257
Hapur (Meerut) do.	Ditto .	G. O. No. 1843-XI—549D., dated 23rd May 1913 .	66,000	4 „	62,649	...	62,649	...	2,256
Hathras do. (Aligarh).	Ditto .	G. O. No. 3536-XI—658D., dated 9th October 1908 .	1,15,000	4 „	89,307	...	89,307	...	4,724
Jawnpore do.	Ditto .	G. O. No. 982-XI—548D., dated 10th February 1908 .	1,50,000	4 „	1,19,652	...	1,19,652	...	6,003
Jhansi do.	Water-works	G. O No. 3274-XI—491-D., dated 29th September 1911	40,000	4 „	35,824	...	35 824	...	1,448
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-X—2, dated 28th March 1895 . .	6,500	4½ „	3,085	...	3,085	...	249
Khurja (Bulandshahr) do.	Drainage .	G. O. No. 748-XI—822D., dated 4th March 1912.	1,00,000	4 „	91,414	...	91,414	...	3,549
Lucknow do.	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893 .	13,20,000	4 „	5,99,868	...		...	51,224
	Drainage .	G. O. No. 1719-XI—100, dated 7th June 1906 . .	4,00,000	4 „	3,39,325	...		...	9,167
	Water-works .	G. O. No. 734-XI—743D., dated 10th March 1909 .	1,18,000	4 „	70,614	...		...	3,850
	Drainage .	G. O. No. 665-XI—D., dated 3rd March 1909 . .	1,25,000	4 „	1,10,299	...		...	2,699
	Ditto .	G. O. Nos. 3758-XI—D., dated 2nd December 1909, and 2480-XI—D, dated 16th July 1910 . . .	3,40,000	4 „	3,10,920	...		...	6,917
	Ditto . .	G. O. No. 1640-XI—D., dated 18th May 1911 . . .	1,13,000	4 „	99,091	...		...	4,172
	Miscellaneous	G. O. No. 1348-XI—43, dated 16th April 1914 . .	1,50,000	4 „	49,172	...		50,000	828
	Water-works .	G. O. No. 3187-XI—43-E., dated 6th September 1913 .	1,00,000	4 „	96,655	...		...	3,345
	Miscellaneous	G. O. No. 4342-XI—709, dated 3rd December 1913 .	2,00,000	4 „	2,00,000	...	18,75,944	...	...
Meerut do.	Water-works .	G. O. No. 2213-XI—527-A., dated 17th August 1895 .	7,50,000	4 „	3,94,733	...	3,94,733	...	26,563
Mirzapore do.	Drainage .	G. O. No. 3896-XI—376-D., dated 4th November 1904 .	1,15,000	4 „	71,509	...		...	5,388
	Ditto .	G. O. No. 34-XI—376-D., dated 6th January 1906 .	85,000	4 „	56,843	...		...	3,826
	Ditto .	G. O. No. 653-XI—376-D., dated 7th March 1907 .	65,000	4 „	44,920	...		...	2,871
	Water-works .	G. O. No. 795-XI—906-D., dated 14th March 1910 .	2,98,000	4 „	2,82,899	...	4,56,171	...	10,166
Moradabad do.	Drainage .	G. O. Nos. 88-XI—550-D., dated 9th January 1908, and 1293-XI—550-D., dated 16th April 1910 . .	4,82,000	4 „	4,13,278	...	4,13,278	...	18,164
		Carried over .			1,01,01,266	10,00,000	1,11,01,266	4,19,015	4,62,857

STATEMENT SHOWING THE INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*concld.*		Brought forward .			1,01,01,266	10,00,000	1,11,01,266	4,19,015	4,62,857
Mussoorie Municipality.	Water-works .	G. O. No. 2064—X-2, dated 16th April 1895 .	10,000	4½ p. c.	5,287	...		...	360
	Ditto .	G. O. No. 1442-XI—2, dated 28th March 1894 .	36,000	4½ „	16,983	...		...	1,387
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896 .	40,000	4 „	18,707	...		...	1,504
	Ditto .	G. O. No. 1297-XI—75-B., dated 9th May 1898 .	19,000	4 „	3,174	...		...	1,223
	Ditto .	G. O. No. 1780-XI—654-B., dated 25th July 1899 .	11,000	4 „	3,588	...		...	640
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 19th October 1905 .	7,30,000	4 „	6,27,725	...		...	16,408
	Drainage .	G. O. No. 3228-XI—248-1906, dated 17th October 1906 .	40,000	4 „	1,569	...		...	413
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911 .	23,000	4 „	17,018	...		...	2,073
	Ditto .	G. O. No. 709 XI—690-D., dated 28th February 1912,	8,000	4 „	6,641	...		...	693
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908 .	2,42,000	4 „	2,13,527	...		...	5,228
	Electric installation in houses, etc.	G. O. No. 3384-XI—674-D., dated 3rd November 1909 .	50,000	4 „	27,431	...		...	4,875
	Water-works .	G. O. No. 954-XI—690-D., dated 24th March 1910 .	30,000	4 „	19,388	...		...	2,811
	Hydro-electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910 .	44,000	4 „	37,685	...		...	1,890
	Hydro-Electric Water-supply Scheme.	G. O. No. 746-XI—674-D, dated 4th March 1912 .	35,000	4 „	32,602	...		...	1,222
	Ditto .	G. O. 1062-XI—674 D., dated 23rd March 1912 . .	7,000	4 „	6,520	...		...	245
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674D., dated 23rd September 1912 .	70,000	4 „	65,202	...		...	2,446
	Electric light .	G. O, No. 1201-XI—690D, dated 3rd April 1914 .	18,000	4 „	18,000	...		18,000	...
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913 .	74,000	4 „	74,000	...		...	...
	Electric light connection.	G. O. No. 718-XI—690D., dated 25th February 1913 .	30,000	4 „	27,501	...	12,22,548	...	2,499
Nagina (Bijnor) do.	Drainage .	G. O. No. 787-XI—329-1906, dated 15th March 1907 .	40,000	4 „	28,527	...	28,527	...	1,735
Naini Tal do.	Water-works .	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 „	2,57,678	...		...	12,340
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906 .	75,000	4 „	21,449	...	2,79,127	...	1,445
Pilibhit do. .	Town Hall and Compensation for land.	G. O. No. 2126-XI—227-E., dated 4th August 1914 .	36,500	4 „	34,998	...	34,998	36,500	1,502
Shahjahanpur do.	Construction of Godown.	G. O. No. 533-XI—211, dated 12th February 1914 .	20,000	4 „	...	...		...	20,000
Ujhani do. (Budaon).	Drainage .	G. O. No. 3313-XI—558-D., dated 1st November 1907 .	4,000	4 „	2,001	...		...	321
	Construction of Markets, etc.	G. O. No. 1236-XI—181-E, dated 3rd April 1913 .	27,000	4 „	23,598	...	25,599	...	2,291
Shahjahanpur District Board.	Construction of a masonry bridge.	G. O. No. 170-IX—53, dated 8th March 1913, and No. 231-IX—53, dated 7th April 1913.	1,20,000	4 „	1,10,002	...		...	9,998
	Do. of a bridge	G. O. No. 175-IX—53, dated 18th February 1914 . .	1,00,000	4 „	1,00,000	...	2,10,002	40,000	...
Farrukhabad District Board.	Do. iron girder of a bridge.	G. O. No. 519-IX—116, dated 28th July 1913, and 248-IX—116, dated 10th March 1914	44,000	4 „	44,000	...	44,000	...	...
Mirzapur do.	Miscellaneous .	G. O. No. 457-IX—49, dated 27th June 1913 . .	58,000	4 „	50,687	...	50,687	...	4,923
		TOTAL U. P. OF AGRA AND OUDH			1,19,96,754	10,00,000	1,29,96,754	5,13,515	5,63,329

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 1476-A, dated 13th March 1902	12,00,000	4 p. c.	7,17,935	...		...	39,114
	Renewal of conservancy tram line.	G. I. F. D., B. & C. No. 176, dated 27th March 1914	38,000	4 „	34,833	...		...	3,167
	City Electrification scheme.	G. I. F. D. No. 56, dated 27th January 1914	4,50,000	4 „	4,50,000	...	12,02,768	4,50,000	...
Dharamsala do.	Water-works	G. P. No. 594, dated 22nd December 1903	15,000	4 „	8,815	...	8,815	...	722
Hazro do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912	8,000	5 „	5,623	...	5,623	...	800
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4½ „	21,000	...	21,000	...	4,000
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549-A, and 638-A, dated 28th January 1882 and 6th February 1903 respectively	17,75,000	4 „	5,54,760	...		...	70,009
	Conservancy Tramways.	G. P. No. 462, dated 30th September 1899	5,00,000	5 „	...	1,93,000		...	35,500
	Paving of Streets and Lanes.	G. P. No. 160, dated 19th March 1914	1,00,000	4 „	81,800	...	8,29,560	..	18,200
Ludhiana do.	Water-works	G. P. Gazette Notification No. 99, dated 16th February 1907	2,00,000	4½ „	...	1,50,214	1,50,214	...	8,454
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 „	...	79,709	79,709	...	5,410
Rawalpindi do.	Ditto	G. P. No. 219, dated 28th April 1905	90,000	5 „	...	30,652	30,652	...	9,205
Murree do.	Water-works	G. P. No. 56, dated 25th January 1897	1,00,000	4 „	54,189	...	54,189	...	3,477
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892.	9,26,438	4 „	2,81,394	...	...	...	42,381
	Do.	G. P. No. 1459-S., dated 20th October 1898	3,00,000	4 „	1,08,751	...	...	...	17,042
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	4 „	3,90,253	...	..	...	12,794
	Do. Hydro-Electric Scheme.	G. P. F. D. No. 1646-S., dated 17th July 1914	2,75,000	4 „	2,33,000	...	...	2,33,000	...
	Improvement scheme.	G. P. F. D. No. 2066-S., dated 3rd August 1914	1,46,797	4 „	1,39,148	...	11,52,546	1,46,797	7,649
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A., dated 21st December 1901	70,000	4 „	54,910	...	54,910	...	1,780
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	3,00,000	4 „	1,47,702	...	1,47,702	1,47,702	...
Shahpur (Bhera) do.	Extramural Drainage.	G. I. F. D. No. 144, dated 19th February 1915	20,000	4½ „	20,000	...	20,000	20,000	...
Karnal District Board	Construction of Saraswati Canal.	G. P. No. 722, dated 28th August 1895	60,000	4 „	8,746	...	...	...	3,357
	Do. of Kaithal Rajbaha.	G. P. No. 5, dated 14th January 1898	35,000	4 „	6,444	...	15,190	..	2,228
		TOTAL PUNJAB			33,19,303	4,53,575	37,72,878	9,97,499	2,85,289
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 „	2,20,646	...		...	12,725
	For the completion of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	97,000	4 „	83,217	...		...	3,653
	Extension of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1909	30,000	4 „	23,318	...	3,27,181	...	1,225
		Carried over			3,27,181	...	3,27,181	...	17,603

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—*contd.*		Brought forward .			3,27,181	...	3,27,181	...	17,603
Allaumyo Municipality	For surface drainage and conservancy improvement.	L. G. M. Deptt. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 p. c.	7,295	...	7,295	...	584
Bassein do.	For Water-works.	L. G. M. Deptt. No. 338M.—4T.-23, dated 7th May 1910 .	1,00,000	4 „	35,885	...	85,885	...	7,264
Insein do.	For Sanitary Town planning.	L. G. M. Deptt. No. 1011—3T.—1, dated 23rd February 1911	24,000	4 „	20,577	...	20,577	...	907
Henzada do.	For improving roads and constructing new roads to the railway station.	L. G. M. Deptt. No. 74-4T.-2, dated 2nd November 1903 .	30,000	4 „	9,791	...		...	2,218
	Improvement of conservancy.	L. G. M. Deptt. No. 127-4T.-1, dated 6th January 1908 .	80,000	4 „	58,781	...		...	3,399
	Acquisition of land for house sites and Bazar.	L. G. M. Deptt. No. 120-4-T.-4, dated 3rd March 1911 . . .	10,000	4 „	6,463	...	75,035	...	937
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929—4T.-6, dated 2nd January 1910 .	80,000	4 „	68,591	...	...	..	3,022
	Water-supply scheme.	L. G. M. Dept. No. 46—4T.-10, dated 4th March 1912 .	10,000	4 „	8,952	...	77,543	..	363
Letpadan do.	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231 - 3T.-14, dated 6th March 1912 .	20,000	4 „	14,808	...	14,808	...	1,800
Mandalay do.	Construction of bazar.	L. G. M. Deptt. No. 804—7T.-5, dated 29th September 1902	7,23,000	5 „	...	7,23,000		...	...
	For carrying out conservancy scheme.	L. G. M. Deptt., No. 501—7T.-9, dated 11th August 1905	80,000	5 „	...	80,000	8,03,000	...	...
Maubin do.	Erection of a new hospital.	L. G. M. Deptt. No. 233-4T., dated 14th April 1904 .	12,000	4 „	2,414	...		...	1,138
Mergui do.	Construction of a new hospital.	L. G. M. Deptt. No. 522-6T.-13, dated 28th October 1908	10,000	4 „	7,772	...		...	409
	Do.	L. G. M No. 27[illegible]—6T.-2D., dated 8th March 1915.	8,000	4 „	8,000	...	15,772	8,000	...
Moulmein do.	Street lighting	L. G. M. Deptt. No. 1178-6F., dated 31st August 1898	80,000	5½ „	...	80,000		...	...
	Water-works .	L. G. M. Deptt. No. 872-6-F.-1, dated 22nd May 1901 .	9,36,123	5 „	...	9,36,123		...	...
	Water-works improvement.	L. G. M. Deptt. No. 687-6-T.-4, dated 18th December 1906	1,00,000	4 „	69,056	...	10,[illegible]5,179	...	4,419
Myaungmya do.	Building, bazars and replacing latrines.	L. G. M. Deptt. No. 687-19-4-T., dated 21st September 1901	45,000	4 „	22,335	...	22,335	...	2,327
Myanaung do.	Sanitary Improvement.	L. G. M. Deptt. No. 339-4T.-8, dated 11th July 1907 .	25,000	4 „	7,564	...	7,564	...	790
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Deptt. No. 290-9T.-6, dated 7th March 1907	25,000	4 „	17,264	...	17,264	...	1,105
Pegu do.	Construction of a new Bazar.	L. G. M. Deptt. No. 33—3T.-10, dated 2nd March 1912 .	33,000	4 „	29,554	...		...	1,194
	Completion of the Market.	L. G. No. 239M.—3T.-9, dated 30th November 1914 .	32,000	4 „	32,000	...	61,554	32,000	...
Prome do.	Water-supply and drainage.	L. G. M. Deptt. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	74,408	...	74,408	...	7,757
		Carried over .			8,78,691	18,19,123	26,97,814	40 000	57,236

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 8,78,691	Rs. 18,19,123	Rs. 26,97,814	Rs. 40,000	Rs. 57,236
BURMA—*contd.*									
Rangoon Municipality.	Public Works	L. G. No. 184-2 T.-33, dated 3rd July 1902 . . .	4,33,000	4½ p.c.	...	4,33,000		...	...
	Ditto .	L. G. No. 3786-A., dated 9th July 1902 . . .	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work.	L. G. No. 23-2T.-33, dated 1st September 1902 . .	16,00,000	4½ „	...	16,00,000		...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889 . .	3,00,000	5½ „	...	1,50,000		...	...
	Works connected with high-level Water-supply.	L. G. No. 812-2F.-21, dated 30th August 1893 . .	7,10,000	5 „	...	2,40,000		...	...
	Public Works	L. G. No. 396-2T.-33, dated 13th May 1903 . .	15,00,000	4½ „	...	15,00,000		...	...
	Water-works .	L. G. No. 362-2T.-50, dated 10th November 1904 . .	9,22,500	4½ „	...	9,22,500		...	...
	Water-works .	L. G. No. 418-2 T.-54, dated 16th November 1905 .	3,00,000	4½ „	...	3,00,000		...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889, C. C. Gent. Deptt. No. 409-17 R. M., dated 19th July 1887 .	27,00,000	5½ „	...	11,20,000		...	57,500
	Ditto .	L. G. No. 896-2 T.-36, dated 25th August 1900 . .	7,97,000	4½ „	...	7,97,000		...	...
	Ditto .	L. G. No. 418-2 T.-54, dated 16th November 1905 .	3,00,000	4½ „	...	3,00,000		...	...
	Public Works	L. G. No. 896-2 T.-36, dated 25th August 1900 . .	7,35,000	4½ „	...	7,35,000		...	...
	Ditto .	L. G. No. 958-2 T.-36, dated 23rd July 1901 . .	5,00,000	4½ „	...	5,00,000		...	...
	Ditto .	L. G. No. 421-2 T.-50, dated 12th November 1904 .	2,00,000	4½ „	...	2,00,000		...	...
	Ditto .	L. G. No. 678-2 T.-50, dated 23rd September 1904 . L. G. No. 765-2 T.-50, dated 27th October 1904 . . L. G. No. 974-2 T.-50, dated 31st January 1905 . .	1,98,000	4½ „	...	1,98,000		...	...
	Hlawgal Water-works.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 435-2 T.-54, dated 23rd October 1905 . . .	1,66,000	4½ „	...	1,66,000		...	...
	Public Works .	L. G. No. 56-2 T.-34, dated 1st March 1906 . .	3,94,000	4 „	...	3,94,000		...	...
	Ditto .	L. G. No. 386-2 T.-65, dated 9th August 1906 . .	5,20,000	4 „	...	5,20,000		...	...
	Water-works .	L. G. Tele. No. 226-C., dated 27th July 1908 . .	11,44,000	4 „	...	11,44,000		...	...
	Public Works .	L. G. No. 16-2 T.-49, dated 2nd September 1907 . .	6,94,000	4 „	...	6,94,000		...	...
	Ditto .	L. G. No. 767-2 T.-77, dated 20th September 1910	5,70,000	4 „	...	5,70,000		...	...
	Reclamation Loan.	L. G. No. 114-2 T.-61, dated 25th August 1910 .	15,00,000	4 „	...	15,00,000		...	...
	Public Works .	L. G. No. 8-17M.-2T.-51, dated 5th October 1911 .	1,42,000	4 „	...	1,42,000		...	...
	Water-works .	L. G. No. 8-17 M.-2 T.-51, dated 5th October 1911 .	99,000	4 „	...	99,000		...	...
	Drainage .	L. G. No. 8-17M.-2 T.-51, dated 5th October 1911 .	2,72,500	4 „	...	2,72,500		...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912 .	1,55,000	4 „	...	1,55,000		...	...
	Ditto .	Ditto . .	5,66,000	4 „	...	5,66,000		...	...
	Drainage .	Ditto . .	70,000	4 „	...	70,000	1,65,88,000	...	...
Shwebo do.	Improvement in Municipal Bazar.	L. G. M. Deptt. No. 293-8T.-3, dated 7th February 1908 .	30,000	4 „	23,318	...	23,318	...	1,226
Taunggyi Town Fund.	Construction of a Bazar.	G. I. F. D., No. 1150-E. B., dated 4th August 1899 .	27,000	4 „	5,917	...	5,917	...	1,823
Tavoy Municipality.	Construction of a new hospital	L. G. M. Deptt., No. 1170—6-T.-2, dated 5th January 1909	14,500	4 „	11,269	...	11,269	...	592
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Deptt., No. 658—9-T.-5, dated 22nd January 1907	20,000	4 „	13,807	...	13,807	...	884
Thaton do. .	Improvement of Water-supply.	L. G. M. Deptt., No. 791—6T.-10, dated 18th August 1906	7,000	4 „	4,044	...	4,044	...	422
		Carried over .			9,37,046	1,84,07,123	1,93,44,169	40,000	1,19,683

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-15.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs 9,37,046	Rs. 1,84,07,123	Rs. 1,93,44,169	Rs. 40,000	Rs. 1,19,683
BURMA—*concld.*									
Toungoo Municipality.	Conservancy transport arrangements.	L. G. M. Deptt., No. 1214—6-T.-56, dated 24th December 1908	20,000	4 p. c.	8,950	...		...	2,027
	Improvement of conservancy scheme.	L. G. M. Deptt., No. 125—6-T.-3, dated 6th January 1908	10,000	4 „	7,348	...		...	425
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 562—6-T-15, dated 19th May 1909	10,000	4 „	8,181	...		...	393
	Improvement of market.	L. G. M. Deptt., No. 118—6-9-T., dated 3rd March 1911	10,000	4 „	2,160	...		...	2,077
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 41—6T.-2, dated 4th March 1912	10,000	4 „	4,236	...		...	1,997
	To build a new hospital,	L. G. No. 717—6-T.-24, dated 18th September 1914 .	70,000	4 „	70,000		1,00,875	70,000	...
Rangoon Reclamation Town Fund.	Reclamation Loan.	L. G. Tele. No. 76-C., dated 5th November 1908 . .	27,50,000	4 „	...	27,50,000	27,50,000	...	
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 4370-A., dated 25th July 1908 . . .	2,00,000	4 „	70,813	...	70,813	...	12,571
Rangoon Port Trust.	New Port Works Scheme.	G. I. Tele. No. 5037-A., dated 8th September 1905	49,00,000	4 „	...	41,61,000		...	...
		G. I. Tele. No. 6322-A., dated 4th December 1902	40,00,000	(a)	...	40,00,000		...	...
		G. I. Tele. No. 5285, dated 8th September 1905 .	7,00,000	4 p. c.	...	3,00,000		...	...
	Acquisition of land.	G. I. End. No. 741—16-18, dated 27th October 1906, and G. I. Tele. No. 5334-A., dated 20th September 1906 .	40,00,000	4 „	...	40,00,000		...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification No. 32, dated 29th August 1907 and 972-1-P.-52, dated 24th August 1907 . . .	7,51,000	4 „	...	7,51,000		...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 „	...	32,00,000		...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Endt. No. 283-1—28, dated 8th June 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	River Training Works.	L. G. Endt. No. 104—1-Pd., dated 5th October 1910, and Notn. No. 28, dated 27th September 1910 . .	6,00,000	4 „	...	6,00,000		...	...
	Ditto .	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911.	9,50,000	4 „	...	9,50,000		...	...
	Ditto .	L. G. M. and Com. Deptt. No. 26, dated 24th July 1912 .	9,00,000	4 „	...	9,00,000		...	...
	Construction of certain Works and Improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913 . .	36,00,000	4 „	...	35,00,000	2,98,62,000	...	...
Tavoy Port Fund.	River Surveying and erection of a side gauge, etc.	G. I. F. D. No. 120-A., dated 26th October 1908 .	7,000	4 „	3,132	...		...	709
	Construction of Jetties.	L. G. Tele. No. 12-C., dated 28th March 1914 .	74,000	4 „	65,000	...		25,000	...
	Resurvey and improvement of Tavoy river.	L. G. Com. Deptt. No. 819—2-P.-20, dated 17th August 1909	5,000	4 „	2,744	...	70,876	...	488
		TOTAL BURMA .			11,79,610	5,10,19,123	5,21,98,733	1,35,000	1,40,370

(a) Rs. 30,00,000 at 4½ per cent. and Rs. 10,00,000 at 4 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA.									
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913	20,000	4 p. c.	18,337	...		...	1,663
	Water-works	B. and O. No. 171-T. M., dated 24th May 1893, and No. 1357-M., dated 2nd April 1894	1,00,000	4 „	45,105	...	63,442	...	3,834
Bhagalpur do.	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907	85,500	4 „	62,889	...		...	3,626
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 „	1,57,872	...		...	10,626
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908	22,000	4 „	17,115	...		...	897
	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909	10,000	4 „	7,985	...	2,45,861	...	400
Gaya do.	Drainage and Water-works Scheme.	B. and O. M. D. No. 2368-M., dated 7th March 1913	1,00,000	4 „	93,176	...	93,176	...	3,479
Giridih do.	Acquiring buildings and lands for the Municipality.	B G. No. 313-T.M., dated 28th May 1909	1,300	4 „	649	...	649	...	129
Jamalpur do.	Construction of a Dhobi-khana.	B G. No. 61-T. M., dated 19th April 1911	1,335	4 „	595	...		...	222
	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912	10,000	4 „	7,858	...	8,453	...	332
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912	6,500	4 „	4,813	...		...	585
	Water-works	B. G. No. 659-M., dated 25th March 1912	5,000	4 „	4,478	...		...	181
	Drainage	B. G. No. 949-T. M., dated 4th October 1911	67,000	4 „	60,002	...	69,293	...	2,425
Mozufferpore do.	Drainage	B. G. No. 2443-M., dated 26th July 1893	60,000	4⅕ „	29,248	...		...	2,271
	Construction of a septic tank.	B. G. No. 1073-M., dated 7th March 1903	10,000	4 „	2,501	...	31,749	...	770
Patna do.	Drainage	B. G. No. 19-T. M., dated 29th April 1893	3,18,000	4½ „	1,48,783	...		...	12,309
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1900, and 3553-M., dated 23rd December 1903	50,000	4 „	15,028	...		...	2,397
	Accurate Survey of Municipal roads.	B. O. M. D. No. 2642-M., dated 13th March 1913	6,000	4 „	4,156	...	1,67,967	...	940
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907	50,000	4 „	36,777	...	36,777	...	2,121
Purnea do.	Improvement of roads and methar sheds.	G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911.	15,000	4 „	12,869	...	12,869	...	565
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913.	15,000	4 „	13,111	...		...	1,272
	Construction of a beef market	B.& O. No. 1385-M., dated 12th February 1915	5,000	4 „	5,000	...		5,000	...
	Construction of a Gola in the Municipal market.	B. G. No. 105-M., dated 24th January 1907	11,000	4 „	2,561	...	20,672	...	1,207
Hazaribagh do.	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913.	20,000	4 „	19,331	...	19,331	...	669
Shahebgunj do.	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912	35,000	4 „	31,985	...	31,985	...	1,242
Champaran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 „	27,027	...	27,027	...	3,285
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4276-M., dated 26th March 1915	40,000	4 „	40,000	...	40,000	40,000	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913.	1,00,000	4 „	98,345	...	98,345	...	1,655
		Carried over			9,67,596		9,67,596	45,000	59,652

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 9,67,596	Rs. ...	Rs. 9,67,596	Rs. 45,000	Rs. 59,652
BIHAR AND ORISSA—*concld.*									
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904 . . .	4,000	4 p. c.	2,192	...		...	199
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907 . . .	8,000	4 „	5,531	...	7,723	...	353
Ranchi District Board	Improving Lohardaga Gagra Board and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915 . .	50,000	4 „	50,000	...	50,000	50,000	...
Mozafferpore do.	Construction of a pontoon bridge.	B. G. No. 180-M., dated 18th June 1895 . . .	80,000	4½ „	5,911	...		...	5,651
	Ditto over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906 . .	60,000	4 „	41,485	...		...	2,647
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907.	1,25,000	4 „	91,942	...		...	5,302
	Providing extra waterways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914.	1,50,000	4 „	1,42,400	...		...	5,117
	Cost of bridging project.	B. & O. No. 7749-M., dated 28th July 1914 . .	50,000	4 „	50,000	...	3,31,738	50,000	...
		TOTAL BIHAR AND ORISSA .			13,57,057	...	13,57,057	1,45,000	78,921
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 266, dated 21st January 1892 .	1,26,000	*Nil*	...	...		...	6,300
Amraoti camp	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912 . . .	12,500	4 p. c.	9,241	...	9,241	...	1,129
Arvi Municipality.	Construction of a Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910.	15,000	4 „	9,701	...		...	1,404
	Water works .	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 „	75,000	...	84,701	75,000	...
Burhanpur do.	Improvement of Waterworks.	C. C. No. 359—VII—24—11, dated 22nd March 1909 .	30,000	4 „	23,956	...	23,956	...	1,199
Bhandara do.	Construction of Water-works .	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 „	8,733	...	8,733	...	2,141
		Carried over .			1,26,631	...	1,26,631	75,000	12,173

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915.			TRANSACTIONS DURING 1914-1915.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR—*contd.*		Brought forward .			1,26,631		1,26,631	75,000	12,173
Buldana Municipality.	Water-works .	Secretariat No. C.-17, dated 20th May 1914.	10,000	4 p. c.	7,000	...	7,000	7,000	...
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4 „	25,000	...	25,000	5,000	...
Damoh do.	Water-works Scheme.	Secretariat No. 2—VII-57—5, dated 2nd January 1915 .	1,75,000	4 „	10,000	...	10,000	10,000	...
Drug Notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63—VII-24—16, dated 26th January 1910 .	6,500	4½ „	4,158	...	4,158	..	607
Harda Municipality.	Extension of water-works.	C. C. No. 41—VII-38—12, dated 17th January 1910 .	95,000	4 „	79,639	...		...	3,650
	Drainage Scheme.	Secretariat No. 753—VII-57—10, dated 26th June 1914 .	1,00,000	4 „	50,000	...	1,29,639	50,000	...
Jubbulpore do.	Extension of water-works	C. C. Municipal No. 359—VII-32—12, dated 21st March 1907 . . .	3,00,000	4 „	2,07,404	...		...	13,548
	For acquisition of land for extension of city and Civil station.	C. C. No. 46—VII-24—10, dated 20th January 1910 .	1,70,000	4 „	1,20,566				6,689
	For making improvement in City and Civil Station.	Secretariat No. 138—VII—60—2, dated 7th February 1912	50,000	4 „	48,172		3,76,142		1,828
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895 . . . C. C. No. 5923, dated 13th August 1896 . . .	3,60,000	4 „	1,48,592	...	1,48,592	...	16,473
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911 . . .	1,67,955	4 „	1,39,446	...		...	6,511
	For Gorewara Tank Project	C. C. No. 116—VII-31—3, dated 26th January 1909 .	7,50,000	4 „	6,71,672	...		...	27,150
	For improvement of markets.	Secretariat letter No. 835—VII-23—13, dated 25th August 1910 . . .	1,00,000	4 „	56,515	...		...	8,188
	For drainage scheme.	G. I. F. D. End. No. 3992-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th February 1911.	8,00,000	4 „	4,50,000	...		1,00,000	...
	Construction of Grain Market.	Secretariat No. 278—VII-31-10, dated 14th March 1913 .	50,000	4 „	41,515	...		...	4,327
	Extension of Fruit Market.	Secretariat No. 30-VII—57—27, dated 11th January 1915	20,000	4 „	20,000	...	13,79,148	20,000	...
Pandhurna do.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 „	4,832	...	4,832	...	168
		Carried over			22,11,142		22,11,142	2,67,000	1,01,312

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1915—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1915. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1914-15. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			22,11,142		22,11,142	2,67,000	1,01,312
CENTRAL PROVINCES AND BERAR—*concld.*									
Raipur Municipality.	For improving the drainage scheme and constructing a pucka drain through the Marshy ground near Badha Tank.	Chief Commissioner's Resolution No. Q., dated 7th March 1904	8,000	4½ p. c.	4,825	...		...	381
	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910, and No. 246—VII-24—84, dated 10th March 1910.	20,000	4 „	11,962				1,910
	For construction of shops on the site of the old market.	Secretariat No. 154—VII-2—31, dated 9th February 1912	20,000	4 „	14,808		31,595	...	1,800
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-10—3, dated 21st February 1914.	5,000	4 „	4,750	...	4,750		250
Saoner do.	Construction of School building and cotton market.	Secretariat letter No. 842—VII-24—15, dated 29th August 1911 . . .	4,000	4 „	2,645	...	2,645	...	469
Seoni do. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910 .	27,000	4 „	23,153	...	23,153	...	1,019
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898 . .	90,000	4 „	53,604	...		...	2,945
	Construction of markets.	Secretariat letter No. 190—VII-24—11, dated 15th February 1909 . . .	30,000	4 „	14,975	...		...	2,981
	Do.	Secretariat No. 783—VII-31—4, dated 21st June 1913	10,000	4 „	8,741	...			848
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913 . . .	65,000	4 „	62,817	...	1,40,137	...	2,183
		TOTAL CENTRAL PROVINCES AND BERAR .			24,13,422	...	24,13,422	2,67,000	1,16,098
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2330-M., dated 16th April 1913	25,000	4 „	22,918	...	22,918	...	2,082
Shillong do.	Improvement of market.	C. C.'s letter No. 3403-F., dated 25th August 1905 .	10,000	4 „	1,000	...	1,000	...	1,000
Gauhati do.	Water-works	C. C.'s letter No. 94-Mpl.-2786-I., dated 11th July 1899	13,560	4 „	...	...	...	...	1,171
	Ditto .	C. C.'s letter No. 4825-M., dated 18th July 1913 .	10,000	4 „	9,664	...	...	...	336
	Construction of Faushi Bazar Buildings.	C. C.'s letter No. 184-Mpl.-4951-F., dated 5th December 1904	12,270	4 „	4,746	...	14,410	...	1,075
		TOTAL ASSAM .			38,328	...	38,328	...	5,664

APPENDIX E.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1914-15.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1914-15.

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ABSTRACT STATEMENT of Loans raised under the guarantee of Government to end of 1914-15.

		Amount on 31st March 1915.
		£
Loans raised by Native States, Local Authorities, and other Public Bodies—		4,252,716
Capital raised by Railway Companies for Expenditure on State and other Railways—		
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	201,772	
Capital in respect of which guarantee for interest and repayment of Capital has been given	34,972,900	
Debentures raised through Companies for outlay on purchased Railways	23,328,248	58,502,920
Total £		62,755,636

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and OTHER PUBLIC BODIES to end of 1914-15.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1915.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
INDIA, GENERAL.									
Rajputana.									
1. Bikaner Durbar	From Mysore Durbar.	Construction of Degana-Hissar Railway.	12,00,000	G. I., Foreign Dept., No. 1052-I.B., dated 27th May 1909.	1908	4 per cent	Annual instalments of at least 2 lakhs to begin, two years after the completion of the Railway, but not later than January 1913.	6,00,000	Principal and interest guaranteed.
Central India.									
2. Piploda Thakurate	From Gwalior Durbar	Famine and administrative purposes.	50,000 25,000 20,000	G. I., Foreign Dept., Nos. 719-I.A., 2679-I.A., and 1985-I. B., dated 8th February 1900, 20th June 1900, and 25th June 1905, respectively.	1900 1900 1905	4 „	1914	523	Ditto
TOTAL INDIA GENERAL .			12,95,000					6,00,523	
Do. converted into £ at R15=£1			£86,334					£40,035	
PUNJAB.									
1. Loharu State	From the Mandate Estate.	Adjustment of State debts.	3,11,000	G. I., Foreign Dept., No. 3681-I.A., dated 20th September 1907.	1907-08	4½ „	1933	2,52,140	Ditto
Amount converted into £ at R15 =£1 .			£20,733					£16,809	
BOMBAY.									
NATIVE STATES.									
Kathiawar Agency.									
I.—Jhalawad Prant.									
1. Dhrangadhra	From private persons.	Construction of a Railway.	7,00,000	G. R. P. D. No. 7104, dated 20th November 1897, and P. A.'s No. 5066, dated 29th November 1897.	1898	4 „	1918-19	3,10,025	Ditto
2. Khavad Vala Vira of Sudamda .	Ditto	Maintenance and administrative purposes.	3,000	P. A.'s No. 402, dated 23rd June 1900 .	1900	7½ „	Not Settled	1,000	Ditto

3. Khachar Desa Bhoj of Anandpur .	Ditto .	Ditto .	6,000	P. A.'s No. 5158, dated 26th December 1899.	1899	6 „	1928-29	4,000	Ditt .
4. Khachar Jethsur Mansur of Anandpur.	Ditto .	Ditto .	11,500	P. A.'s No. 923, dated 13th December 1899, and P. A.'s No. 4577, dated 15th August 1901.	1899	7½ „	1930-31	11,500	Ditto.
5. Khachar Mulu Mansur of Paliyad .	Ditto .	Repayment of old debts.	13,000	P. A. Jhalawad's No. 2648, dated 1st February 1890, and G. R. P. D., No. 417, dated 20th January 1913.	1890	6 „ Compound interest.	Not Settled	10,597	Ditto.
6. Malik Hamir Mia Dosabhoy and others, Bhayats of Mera under Vanod.	Ditto .	Maintenance and administrative purposes.	7,500	P. A.'s No. 2308, dated 15th November 1900.	1900	7½ „	Not Settled	3,236	Ditto.
7. Sayla Taluka	Ditto .	Ditto .	1,05,000	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903. G. R. P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 3023, dated 12th May 1900.	1900	6½ „ Compound interest.	1925-26	70,194	Ditto.
8. Khachar Jethsur Harsur of Anandpur	Ditto .	Famine . . .	2,000	Agent's No. 2655, dated 6th May 1915	1898	6 per cent.	Not Settled	2,000	Ditto,
Total Jhalawad Prant			8,48,000					4,12,552	
II.—Sorath Prant.									
9. Vala Ala Bhima of Bilkhan . .	Ditto .	Maintenance and administrative purposes.	64,000	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903 and P. A.'s No. 1795, dated 23rd March 1900.	1900	7½ „	1917-18	9,430	Ditto.
10. Vala Dada and Harsur Hamir of Halaria.	Ditto .	Ditto .	4,401	P. A.'s No. 5716, dated 20th July 1900 .	1900	7½ „	Not Settled	1,382	Ditto.
11. Valas Encid Ramsing Kanthad and Luxman, heirs of Jetpur.	Ditto .	Ditto .	30,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903, G. R. P. D., No. 6863, dated 13th October 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1923-24	20,000	Ditto.
Carried over . {			98,401					30,812	
			8,48,000					4,12,552	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities, and other Public Bodies to end of 1914-15—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1915.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			₹					₹	
Kathiawar Agency—*contd.*									
II.—Sorath Prant—contd.									
Brought forward .			8,48,000					4,12,552	
			98,401					30,812	
11. Vala Harsur Luxman of Bagsara .	Gondal State . .	For repayment of old debts.	1,25,000	P. A.'s No. 465, dated 2nd May 1887, and G. R. P. D. No. 417, dated 20th Jan. 1913.	1887	5 per cent. compound interest.	1919-20	68,532	Principal and interest guaranteed.
12. Vala Vajsur Punja . . .	From private persons	Maintenance and administrative purposes.	30,000	G. I., Foreign Dept., No. 4498-I.A., dated 29th September 1903, G. R. P. D. No. 6803, dated 13th October 1903, P. A.'s No. 1636, dated 4th March 1900.	1900	7½ per cent.	1923-24	20,000	Ditto.
13. Vala Vajsur Valera of Bagasra .	Ditto .	Repayment of the balance of the original guaranteed debts due to Shah Jagjivandas Tribhuvandas, etc.	38,000	Govt. letter P. D. No. 3375, dated 7th May 1906.	1906	6 „	1925-26	26,299	Ditto.
Total Sorath Prant .			2,91,401					1,45,643	
III.—Halar Prant.									
14. Jadeja Dolatsing Viraji of Dewalia .	Ditto .	Famine relief and administrative purposes.	3,000	P. A.'s No. 2449, dated 24th April 1900 .	1900	7½ „	1920-21	1,000	Ditto.
15. Pal Taluka	Ditto .	Repayment of the balance of the original guaranteed debt due to Popat Keshavji.	14,000	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6803, dated 13th October 1903, and Govt. letter No. 8091, dated 14th November 1907.	1908	4½ „	1918-19	5,000	Ditto.
16. Virpur State	Morvi State . .	Repayment of the original Government and guaranteed debts.	2,00,000	G. I., Foreign Dept., Telegram No. 1742-I. A., dated 3rd September 1909, G. R. P. D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1487-I. A., dated 13th July 1912, and G. R. P. D. No. 5604, dated 19th July 1912.	1909	5 „	1926-27	2,38,521	Ditto.
			54,000		1912	5 „	1926-27		
Total Halar Prant .			2,71,000					2,44,521	

IV.—Gohilwad Prant.									
17. Khachar Ebhal Ram of Bhadli .	From private persons	Maintenance and administrative purposes.	2,500	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, G. R. P. D. No. 6803, dated 13th October 1903, and P. A.'s No. 6921, dated 12th September 1900.	1900	7½ „	1915-16	395	Ditto.
18. Khachar Ram Devait of Itaria .	Ditto .	Ditto .	3,000	P. A.'s No. 5278, dated 5th July 1900 .	„	7½ „	1916-17	524	Ditto.
19. Vala Bhaya Hathia and others of Kotda Petha.	Ditto .	Ditto .	5,500	P. A.'s No. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	„	7½ „	1924-25	2,700	Ditto.
20. Vala Desa and Ram Bhima of Kotada Petha.	Ditto .	Ditto .	3,000	P. A.'s No. 6922, dated 12th September 1900.	„	7½ „	1915-16	675	Ditto.
21. Vala Hamir Selar of Khijadia .	Ditto .	Ditto .	750	P. A.'s No. 3864, dated 18th June 1900 .	„	7½ „ compound interest.	1917-18	1,133	Ditto.
22. Vala Punja Juva and Raining .	Ditto .	Ditto .	5,500	P. A.'s No. 7082, dated 19th September 1900.	„	7½ „	Not settled	1,995	Ditto.
Total Gohilwad Prant .			20,250					7,422	
V.—Local Fund Loans.									
23. Chotila Thana	From accumulated balances of certain Agency Local Funds and from certain private persons.	Maintenance and administrative purposes.	5,241	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, and G. R. P. D. No. 6803, dated 13th October 1903.	1901-02	5 „	Not settled	108	Ditto.
24. Dhrol State	Ditto .	Ditto .	1,57,938	Ditto .	1900-02	5 „	1923-24	34,475	Ditto.
25. Khachar Desa Bhoj of Anandpur .	Ditto .	Ditto .	4,577	Ditto .	1901-02	5 „	1930-31	4,546	Ditto.
26. Kotda Sangni State . . .	Ditto .	Ditto .	19,150	Ditto .	„	5 „	1924-25	14,404	Ditto.
27. Kotila Unand Bhan Suraj Bhim of Dedan.	Ditto .	Ditto .	4,500	Ditto .	„	5 „	1933-34	1,880	Ditto.
28. Malia State	Ditto .	Ditto .	2,25,911	Ditto .	1900-02	5 „	1951-52	2,13,081	Ditto.
29. Unad Valara and Giga Rana of Chital	Ditto .	Ditto .	13,663	Ditto .	1901-02	5 „	Not Settled	4,203	Ditto.
Carried over			4,30,980					2,72,697	
			14,30,051					8,10,138	

No. I.—LOANS raised under the Guarantee of Government by Native States, Local Authorities, and other Public Bodies to end of 1914-15—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1915.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			R					R	
Kathiawar Agency—*contd.*									
V.—Local Fund Loans—contd.									
Brought forward			14,30,651					8,10,138	
			4,3o,980					2,72,097	
30. Jasa Rakhad of Jetpur	From the accumulated balances of certain Local Funds and from private persons	Maintenance and administrative purposes.	54,039	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, and G. R. P. D. No. 6863, dated 13th October 1903.	1900-02	5 per cent	1919-20	1,696	Principal and interest guaranteed.
31. Sayla State	Ditto	Ditto	15,138	Ditto	1901-02	5 „	1923-24	9,233	Ditto.
32. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	„	5 „	Settled	2,460	Ditto.
33. Wankaner State	Ditto	Ditto	67,271	Ditto	„	5 „	1913-14	1,753	Ditto.
Total Local Fund Loans			5,72,610					2,87,839	
Total Kathiawar Agency			20,03,231					10,97,977	
Rewakantha Agency.									
Japti Fund Loan—									
36. Thakur Jaswantsingji of Vasan Virpur	From Vasam Sevada Japti Fund.	Takavi advances, etc.	4,500	G. I., Foreign Dept., No. 2019-I. A., dated 19th September 1911, and G. R., P. D., No. 2900, dated 1st May 1911.	1911-12 and 1912-13	5 „	1921-22	3,300	Ditto.

Palanpur Agency.									
I.—Japti Fund Loan.									
37. Talukdars of Kaprupar . . .	From Wasarda Japti Fund.	Domestic and administrative purposes.	430	G. I., Foreign Dept., No. 4498-I. A., dated 29th September 1903, and G. R. P. D., No. 6803, dated 13th October 1903.	1903-04	4 „	1914-15	11	Ditto.
TOTAL NATIVE STATES .			20,08,191					11,01,288	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
39. Bombay Port Trust . . .	By issue of Securities as prescribed by Section 130 of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879 .	1879-80 and 1885-86	4 per cent.	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed. *Vide* Section 35 of Act VI of 1879.
Above converted into £ at R15=£1.			**£502,853**					**£502,853**	
Improvement Trust.									
40. City of Bombay Improvement Trust—									
Loan No. 1	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 2	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
Loan No. 3	Ditto .	Ditto .	30,00,000	G. R., G. D., No. 3136, dated 29th June	1902	4 „	15th July 1962.	30,00,000	Ditto.
Loan No. 4	Ditto .	Ditto .	60,00,000	G. R., G. D., No. 3337, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Loan No. 5	Ditto .	Ditto .	50,00,000	G. R., G. D., No. 4299, dated 12th August 1904.	1904	4 „	7th September 1964.	50,00,000	Ditto.
Carried over .			2,20,00,000					2,20,00,000	

No. I—LOANS raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1914-15—*concld.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1915.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*concld.*									
Brought forward .			2,20,00,500					2,20,00,000	
Loan No. 6	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	30,00,000	G. R., G. D., No. 4298, dated 5th August 1905.	1905	4 „	12th September 1965.	30,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act, IV of 1898.
Loan No. 7	Ditto .	Ditto . .	20,00,000	G. R., G. D., No. 5002, dated 22nd August 1906.	1906	4 „	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	Ditto .	Ditto . .	15,00,000	G. R., G. D., No. 4977, dated 13th August 1907.	1907	4 „	24th September 1967.	15,00,000	Ditto.
Loan No. 9	Ditto .	Ditto . .	30,00,000	G. R., G. D., No. 5187, dated 18th August 1908.	1908	4 „	8th September 1968.	30,00,000	Ditto.
Loan No. 12	Ditto .	Ditto . .	25,00,000	G. R. G. D., No. 5421, dated 15th August 1912.	1912	4 „	28th August 1972.	25,00,000	Ditto.
Loan No. 13	Ditto .	Ditto . .	20,00,000	G. R. G. D., No. 5958, dated 13th August 1913.	1913	4 „	28th August 1973.	18,00,000	Ditto.
Loan No. 14	Ditto .	Ditto . .	50,00 000	G R. G. D., No. 4225, dated 28th May 1914 and No. 2783, dated 31st March 1915.	1914	4 „	4th August 1974.	50,00,000	
Total Improvement Trust .			4,10,00,000					4,08,00,000	
Do. converted into £ at R 15=£1			**£2,733,333**					**£2,720,000**	
Loan No. 10	Ditto .	Ditto . .	**£566,600**	G. R., G. D., No. 2804, dated 31st May 1909.	1909	4 „	1st July 1969.	**£566,600**	Ditto.
Loan No. 11	Ditto .	Ditto . .	**£333,000**	G. R., G. D., No. 2552, dated 30th May 1910.	1910	4 „	1st July 1970.	**£333,000**	Ditto.
Total Improvement Trust .	...	...	**£3,632,933**					**£3,619,600**	

ABSTRACT.							
Native States.							
Kathiawar Agency			20,03,261				10,97,977
Rewakantha Agency			4,500				3,300
Palanpur Agency			430				11
Total Native States			**20,08,191**				**11,01,288**
Do. converted into £ at R 15=£1			**£133,880**				**£73,419**
Local Authorities and other Public Bodies.							
Port Trust			£502,853				£ 502,853
Improvement Trust			£3,632,933				£3,619,600
Total Local Authorities and other Public Bodies.			**£4,135,786**				**£4,122,453**
TOTAL BOMBAY			**£4,269,666**				**£4,195,872**
SUMMARY.							
TOTAL INDIA, GENERAL			£ 86,334				£ 40,035
„ PUNJAB			£ 20,733				£ 16,809
„ BOMBAY			£ 4,269,666				£ 4,195,872
GRAND TOTAL			£ 4,376,733				£ 4,252,716

No. II.—Capital raised under the Guarantee of Government by Railway Companies for expenditure on State and other Railways.

No. II A.—Capital raised for Railways, the property of Companies, in respect of which guarantees for interest on share Capital and for interest and repayment of Debenture Capital have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1915.
			Rs.	Rs.			Rs.
Hardwar Dehra	Capital expenditure in rupees	3 per cent	(*a*) 30,26,584	30,26,584			30,26,584
	Ditto converted into £ at Rs. 15=£1	...	201,772	201,772			201,772

(*a*) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 79.

IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1915.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	3½ „	480,900	(a)490,274	1914	4th July 1919	480,900
	Ditto	3½ „	300,000	296,625	1914	13th April 1919	300,000
	Ditto	3¾ „	125,000	124,531	1914	4th January 1919	125,000
	Ditto	3½ „	650,000	643,500	1912	3rd August 1915	650,000
	TOTAL ASSAM-BENGAL		3,055,900	3,054,930			3,055,900
BENGAL NAGPUR	Share Capital in sterling	3½ „	3,000,000	3,000,000	Between 1886-87 and 1898-90.	.....	3,000,000
	Debenture Stock in sterling	4 „	2,000,000	1,390,000	1914	1st January 1944	2,000,000
	Debentures in sterling	3½ „	750,000	742,500	1914	1st June 1919	750,000
	Ditto	3½ „	448,900	1,225,225	1911	18th February 1916	448,900
	Ditto	3½ „	785,500		1913	18th February 1918	785,500
	Ditto	3½ „	374,900	376,497	1912	18th August 1916	374,900
	Ditto	3½ „	400,000	399,000	1913	15th June 1918	400,000
	Ditto	3¼ „	400,000	394,500	1904	21st April 1915	400,000
	Ditto	3½ „	400,000	400,000	1911	5th May 1916	400,000
	Ditto	3½ „	600,000	597,000	1914	31st January 1917	600,000
	Ditto	3½ „	400,000	400,851	1914	18th February 1917	400,000
	Ditto	3½ „	500,000	496,250	1914	2nd February 1919	500,000
	Ditto	3½ „	390,700	398,782	1911	10th January 1916	390,700
	Ditto	3½ „	155,000	154,419	1914	3rd January 1919	155,000
	Ditto	3½ „	120,000	119,400	1914	4th May 1917	120,000
	Ditto	3½ „	500,000	499,375	1914	15th July 1919	500,000
	Ditto	3½ „	500,000	499,375	1914	15th July 1920	500,000
	TOTAL BENGAL NAGPUR		11,725,000	(b)11,093,174			11,725,000
BURMA	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ „	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.
(b) Differs from the corresponding total in Account No. 79 by £2,503 being the net amount of premia realised and discount paid on debentures which have been discharged.

No. II.— Capital raised under the Guarantee of Government by Railway Companies for expenditure on State and other Railways— *td*

IIB.— Capital raised for Railways treated as property of the State, in respect of which guarantee for interest and repayment of Capital has been given—contd.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1915.
			£	£			£
Rohilkund and Kumaon	Joint Debenture Stock—State Share	4 per cent.	(a) 435,000	435,000	1909	31st December 1932	435,000
Lucknow-Bareilly	Debenture in sterling	3¼ „	75,000	120,102	1911	1st July 1915	75,000
	Ditto	3½ „	32,000		1910	1st July 1915	32,000
	Total Lucknow-Bareilly		107,000	(c)120,102			107,000
Madras and Southern Mahratta (excluding Mysore).	Share Capital in sterling	3½ „	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 „	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	3½ „	100,000	99,000	1914	31st May 1919	100,000
	Ditto	3⅗ „	160,000	158,800	1913	1st April 1918	160,000
	Ditto	3½ „	250,000	249,313	1913	1st March 1917	250,000
	Ditto	3⅓ „	475,000	475,000	1913	31st May 1920	475,000
	Ditto	3¼ „	505,000	504,900	1906	1st April 1917	505,000
	Ditto	3¾ „	335,000	334,163	1913	1st October 1918	335,000
	Ditto	3½ „	500,000	495,000	1912	1st August 1917	500,000
	Total Madras and Southern Mahratta (excluding Mysore).		9,825,000	9,818,671			9,825,000
Bombay, Baroda and Central India.	Share Capital in sterling	3 „	2,000,000	2,000,000	.....	.....	2,000,000
Great Indian Peninsula	Share Capital in sterling	3 „	2,575,000	2,575,000			2,575,000
South Indian	Share Capital in sterling	3 „	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		34,972,900	34,316,696			34,972,900

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.
(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.
(c) Includes profit realised in Exchange on Debentures which have been discharged. *Vide* footnote to account No. 79.

No. 110.—*DEBENTURES raised through* COMPANIES *for outlay on purchased* RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1915.
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	4th May 1929	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1907	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	TOTAL EAST INDIAN		15,000,000	(a) 14,294,661			15,000,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture Stock in sterling	4 „	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	3½ „	510,000	508,088	1911	15th February 1916	510,000
	Ditto	3¾ „	250,000	249,375	1913	3rd July 1917	250,000
	Ditto	3¾ „	250,000	249,062	1914	[illegible]	250,000
	Ditto	3½ „	500,000	497,500	1915	3rd July 1916	500,000
	TOTAL SOUTH INDIAN		(b) 3,828,248	(c) 3,799,269			3,828,248
	GRAND TOTAL £		23,328,248	22,306,452			23,328,248

(a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £774,900 on account of the Tinnevelly-Quilon Railway, Native State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from corresponding total in Account No. 74A. by £7,225, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Acc[illegible]

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